

Utah State Tax Commission Annual Report

July 1, 1994 - June 30, 1995

Click mouse on any of these topics
to view the latest Tax Commission activities!

[Governor's Message](#)

[Commission & Executive Director](#)

[Commissioners' Message](#)

[Executive Director's Message](#)

[Organizational Chart](#)

[Agency Overview](#)

[History of Major State Taxes](#)

[Overview of Collections](#)

[Property Tax](#)

[State Sales and Use Tax](#)

[Individual Income Tax](#)

[Local Sales and Use Tax](#)

[Motor Fuel Tax](#)

[Corporate Franchise and Income Tax](#)

[Public Transit Tax](#)

[Special Fuel Tax](#)

[Insurance Premium Tax](#)

[Cigarette and Tobacco Tax](#)

[Inheritance Tax](#)

[Motor Vehicle Registration Fee](#)

[Tourism Tax](#)

[Oil and Gas Severance Tax](#)

[Transient Room Tax](#)

[Wine and Liquor Tax](#)

[Beer Tax](#)

[Mining Severance Tax](#)

[Environmental Surcharge](#)

[Aviation Fuel Tax](#)

[Proportional Registration Fee](#)

[Gross Receipts Tax](#)

[Highway Use Tax](#)

[Resort Communities Sales Tax](#)

[Oil and Gas Conservation Fee](#)

[1995 Legislative Summary](#)

GOVERNOR'S MESSAGE

The Utah State Tax Commission provides a vital function for the State of Utah, collecting the revenues that pay for public education, highway maintenance, law enforcement, protection of our natural resources and many other needs of Utah citizens.

This annual report documents the actual revenue collections for the State of Utah during Fiscal Year 1994-95, and provides information on Utah's revenue collection agency. By law, the Tax Commission provides oversight of Utah's property tax system, supervises of the state's automobile dealerships and registers and titles more than 1.4 million motor vehicles.

I hope this annual report will provide a useful source of information regarding the structure of Utah's tax system and the revenue trends over the past decade.

Sincerely,

Michael O. Leavitt
Governor

Utah State Tax Commission FY 95 Annual Report

ANNUAL REPORT OF THE UTAH STATE TAX COMMISSION

W. Val Oveson
Chairman

Joe B. Pacheco
Roger O. Tew
Alice Shearer
Commissioners

Rodney G. Marrelli
Executive Director

Janice J. Perry
Editor

Douglas A. Macdonald
Leslee Katayama
Thomas M. Williams
Economic & Statistical Unit

The 1994-95 fiscal year brought a new spirit of innovation, openness and customer service to the Utah State Tax Commission as a result of developing and implementing a new Strategic Plan.

And, in accordance with Governor Leavitt's goal of getting Utah on the Information Superhighway, much has been accomplished in making Tax Commission data available electronically.

To assist tax attorneys, certified public accountants and other researchers, the Tax Commission has developed a system to permit electronic access to appeal decisions for the first time. Also available electronically are advisory opinions issued by the agency regarding specific tax questions, along with a comprehensive collection of Tax Bulletins, administrative rules and the Utah Tax Code.

All of this data and more is available in a searchable format on CD-ROM, and may also

be accessed on the Tax Commission's Home Page on the Internet. All private information that may identify taxpayers or their tax information has been removed from these databanks. An exception is for property tax cases, whose information is not protected by law.

During Fiscal 1995, the Commission achieved a new level of performance in its appeals process. A new, more proactive system for scheduling and tracking appeals was installed in the Appeals Unit. This new system speeds the appeals process for taxpayers who contest the decisions of Tax Commission staff and rulings by county boards of equalization in property tax cases.

These improvements in service and in the electronic availability of information move the agency closer to achieving a major goal of the Tax Commission's Strategic Plan: to provide understandable, complete and accurate information to Utah taxpayers.

Utah State Tax Commission:

W. Val Oveson, Chairman

Joe B. Pacheco

Roger O. Tew

Alice Shearer

EXECUTIVE DIRECTOR'S MESSAGE

This was a year of exciting change, spurred by development and implementation of a new Strategic Plan. The focus of the Strategic Plan is on improving the service the Utah State Tax Commission provides to its varied customers, who include taxpayers, county and state officials, legislators, professional practitioners, economists and others who use our product.

Primary efforts are being made to improve the experience that each customer has with us, including improvements in communications both internally and externally, as well as efforts to improve the quality, efficiency and effectiveness of all processes.

An employee quality team focused on improving our telephone systems and the way in which it is staffed. Another employee team examined the agency's written communications to improve the clarity and readability of the notices and letters taxpayers receive.

Another noteworthy effort is the Tax Commission's entry onto the Information Superhighway. The Tax Commission established an Internet Home Page to provide our customers and employees with access to information electronically. Tax Commission Internet offerings currently include:

- Frequently Asked Questions (FAQs) about Utah's tax and motor vehicle laws;
- The Tax Law Library, which includes bulletins, advisory opinions, Commission decisions, rules, etc.;
- Package X, a compilation of state tax forms and instructions; and,
- Links to other state government and Internal Revenue Service Internet sites.

Our efforts to provide Internet access for our customers have received national recognition, and the Utah State Tax Commission has been recognized as one of the forerunners in making information available electronically.

The agency also is reviewing other electronic interchange options, including Electronic Data Interchange (EDI), electronic filing, and telephone filing. In the upcoming year, we hope to be able to provide more efficient alternatives to gathering tax information from our customers.

In 1995, taxpayer participation in the Individual Income Tax electronic filing program tripled, as Utahns opted to file their returns electronically through authorized tax preparers. Electronic filing streamlines our processing of returns and speeds issuance of refunds. Participation in this program is expected to increase in popularity in future years and is one more onramp added to the electronic highway.

Computerization of internal systems continued in Fiscal 1995. The agency's tax adjustment process was automated to eliminate use of hand-completed adjustment forms. This resulted in significant reductions in errors, handling and data entry costs, and provided significant gains in efficiency and quality.

New initiatives also provide quicker resolution for many taxpayer disputes. More employees now have been authorized to resolve taxpayer questions, and we anticipate these procedures will limit the number of issues that need to be brought to the formal appeals process.

A new system for valuing motor vehicles was implemented in fiscal 1995 to improve accuracy of vehicle valuation for property tax purposes and to reduce the workload for the Tax Commission and county governments. Under the new Depreciated Cost New (DCN) system, a value is entered into the computer system just once per vehicle rather than every year under the old system. All future-year values are automatically calculated based on depreciation schedules which approximate market value.

All of these innovations took place in the Tax Commission's new building. The new facility in northwest Salt Lake City consolidates all primary functions (except for Motor Vehicle branch offices) in the Salt Lake Valley into one building, improves the document-processing workflow, and provides a more secure environment for the processing of the state's revenues.

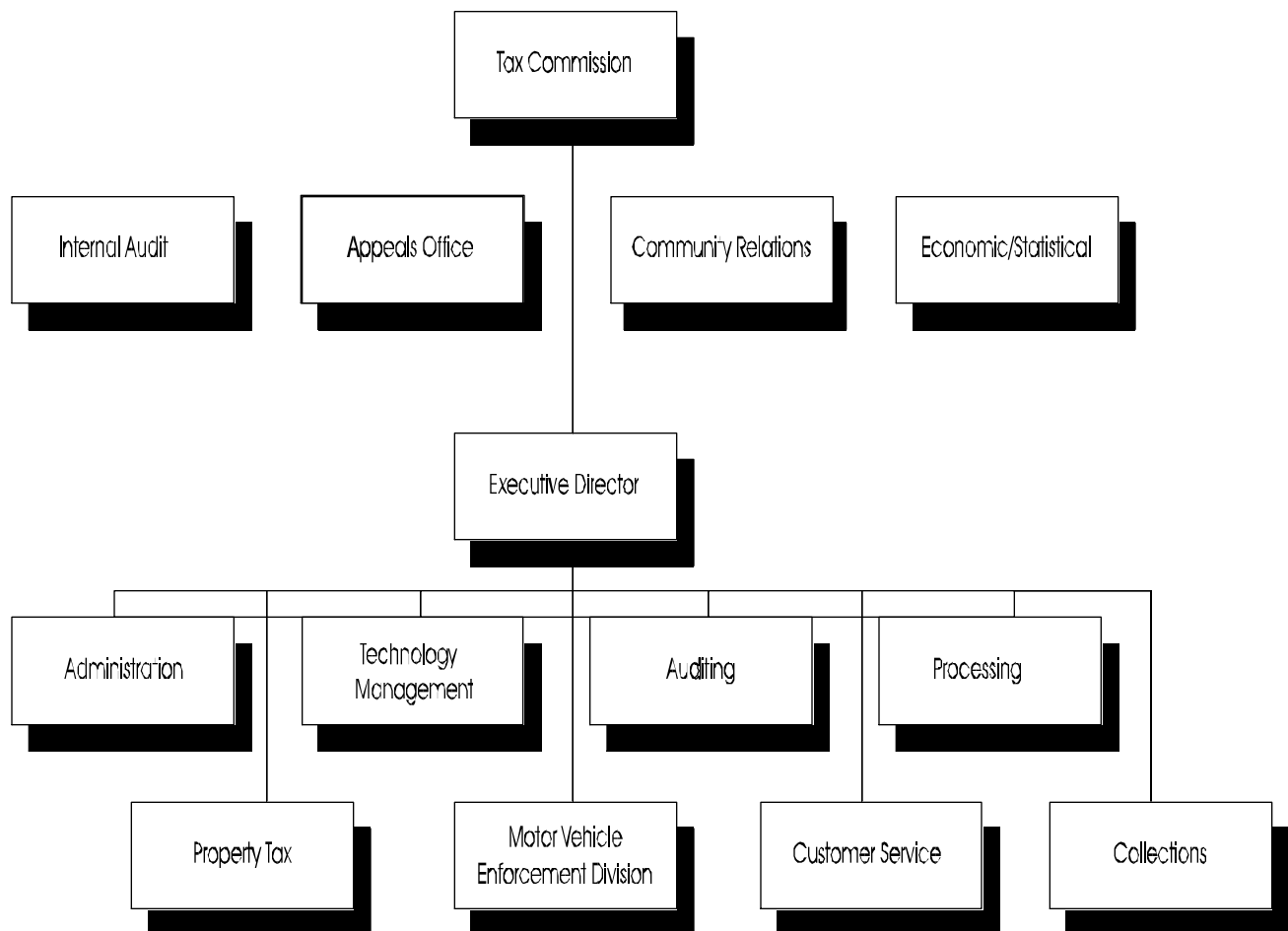
In summary, this past year was a year for planning, goal-setting, and improving customer service and the quality of the revenue collection processes of the State of Utah. We are excited about the direction we are headed, and look forward to providing improved services in the future!

Rodney G. Marrelli
Executive Director

Utah State Tax Commission FY 95 Annual Report

ORGANIZATIONAL CHART

UTAH STATE TAX COMMISSION Organization Chart



| | |
|------------------|--------------|
| FTEs | 824.1 |
| Full Time | 786.6 |
| Part Time | 8.5 |
| Seasonal | 29.0 |

AGENCY OVERVIEW

The four-member Utah State Tax Commission administers the tax laws of the state and collects tax revenue for the State of Utah and its local governments. It collects and distributes revenue from some 40 taxes, surcharges and fees, registers automobiles and regulates the automobile industry.

Under the Utah Constitution, the Governor appoints four commissioners — two from each political party — to serve four-year terms. The commissioners administer and supervise the state's tax laws, rule on appeals, set policy, promulgate rules and sit as the State Board of Equalization. Their Economic & Statistical Unit forecasts state revenues and provides economic and statistical analyses from Tax Commission data. The Appeals Section coordinates all appeals brought before the commission and most appeals are heard by administrative law judges.

The Tax Commission hires an executive director to administer the day-to-day functions of the agency's eight divisions. Duties by division are:

Administration: provides Human Resource functions for the agency, centralized oversight of the management and reporting of all tax monies, develops and manages the department's budget, drafts legislation, implements bills and provides general agency support.

Auditing: examines the tax returns and payments of individuals and of companies that do business in Utah to assure proper collection of tax. The division's Office Section performs audits in-house, primarily involving the corporate franchise tax, individual income tax, withholding tax, and special fuel and motor fuel taxes. The Field Section performs audits that are best conducted at the taxpayer's location, mostly sales and use tax audits and audits of oil, gas and mineral companies.

Collection: collects delinquent taxes and monitors taxpayer accounts to ensure future compliance; investigates suspected tax fraud and/or tax evasion.

Coordinates with Attorney General, county attorneys and law enforcement and administers the Illegal Drug Stamp Program.

Customer Service: maintains front-line contact with the public both on taxes and Motor Vehicle transactions and provides positive vehicle identification services to law enforcement and evidence of vehicle ownership to individuals and financial institutions.

Motor Vehicle Enforcement: protects Utah citizens from fraud related to motor vehicle commerce and fosters an atmosphere for a healthy sales environment in the motor vehicle industry. Regulates the automobile industry and investigates commercial auto theft, salvage vehicle fraud, odometer fraud and other vehicle-related crimes.

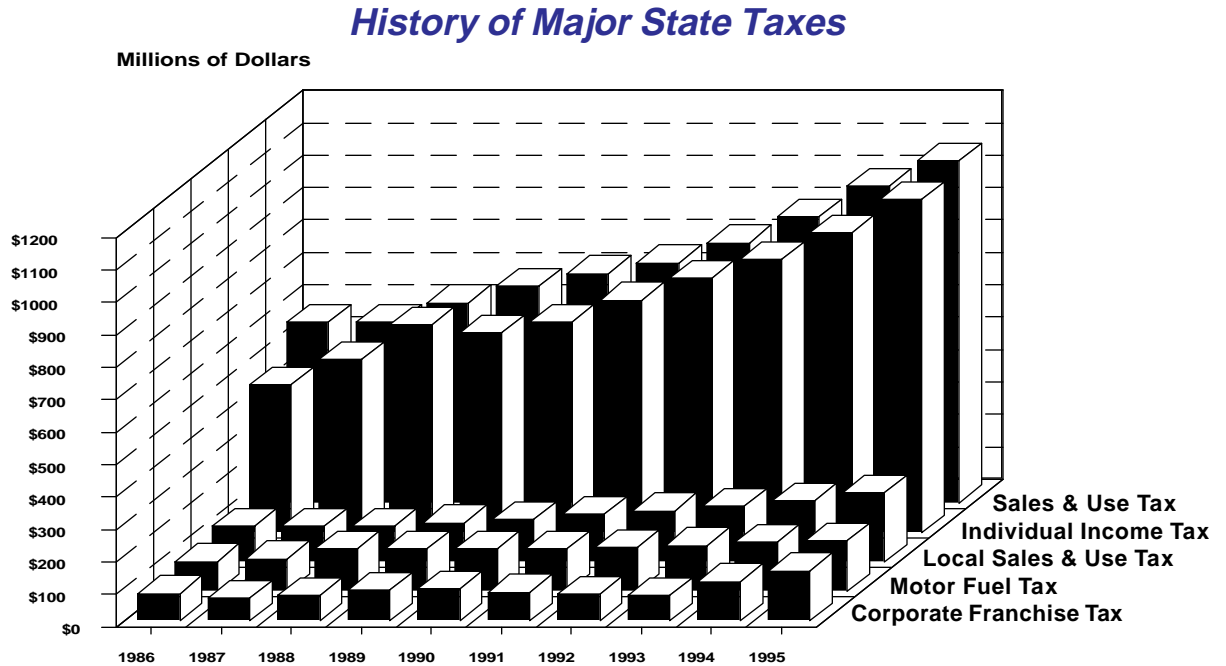
Processing: data enters and processes return information, deposits funds and manages the millions of tax documents the Tax Commission receives each year. Also processes motor vehicle transactions for 1.4 million vehicles each year, including recreational vehicles, vessels, private aircraft and interstate commercial vehicles.

Property Tax: appraises and audits natural resource properties, as well as companies whose properties cross county or state lines, such as airlines, motor carriers, railroads and utilities. Works with local officials who have direct statutory responsibility for operating local property tax systems to assure equitable and accurate assessment and taxation. Administers Truth-in-Taxation law.

Technology Management: develops and installs new automated systems to meet specialized demands; provides service to internal customers through a system-wide "help desk" and operates and maintains the agency's existing computer systems.

Utah State Tax Commission FY 95 Annual Report

HISTORY OF MAJOR STATE TAXES



In Millions of Dollars

| <i>Fiscal Year</i> | <i>State Sales/Use</i> | <i>Individual Income</i> | <i>Local Sales/Use</i> | <i>Motor Fuel</i> | <i>Corporate Franchise</i> |
|--------------------|------------------------|--------------------------|------------------------|-------------------|----------------------------|
| 1985 | 555.4 | 435.5 | 108.0 | 89.3 | 65.9 |
| 1986 | 558.6 | 454.3 | 109.3 | 92.2 | 84.0 |
| 1987 | 559.0 | 533.3 | 110.7 | 100.0 | 68.9 |
| 1988 | 617.6 | 569.9* | 110.7 | 129.4 | 78.8 |
| 1989 | 667.4 | 615.6 | 120.2 | 131.2 | 93.0 |
| 1990 | 707.4 | 647.6 | 130.7 | 132.5 | 99.7 |
| 1991 | 740.3 | 717.6 | 147.2 | 131.2 | 87.8 |
| 1992 | 802.4 | 784.4 | 157.9 | 136.4 | 80.9 |
| 1993 | 881.9 | 842.3 ^r | 173.1 | 141.3 | 79.5 ^r |
| 1994 | 978.2 | 925.3 | 188.5 | 150.4 | 121.1 |
| 1995 | 1,055.1 | 1,026.9 | 212.6 | 155.5 | 153.5 |

*This number includes a \$71 million accrual adjustment to reflect the income tax refund mandated by a 1988 special session of the Utah Legislature.

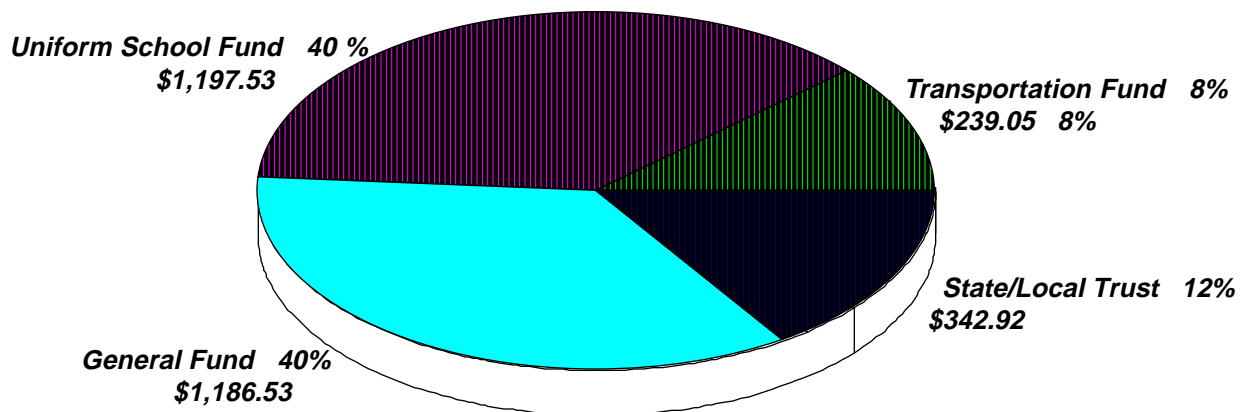
^r revised

Overview of Collections

The following charts summarize the Utah State Tax Commission's 1994-95 revenue collections by specific fund. A more detailed review of collections by type of tax is also included. (Percentages may not total 100 due to rounding).

Collections by Major Fund FY 1994-95

Total Collections: \$2,966



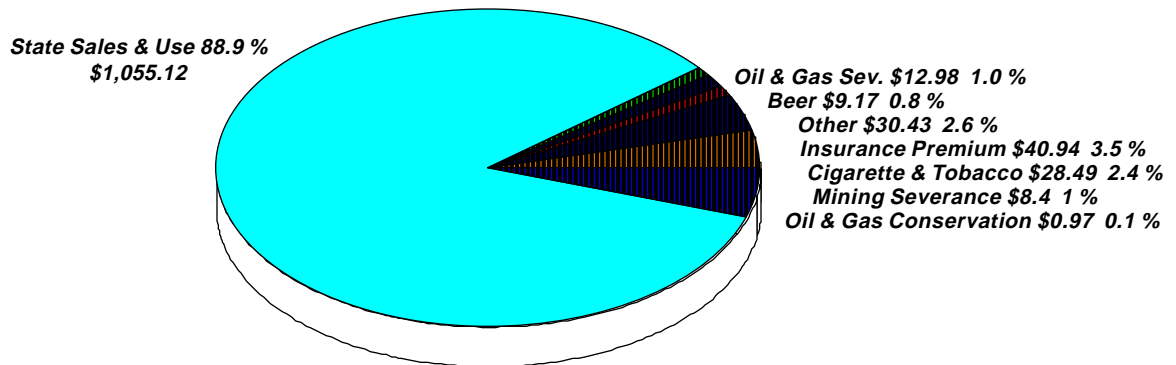
(Collections in Millions)

Utah State Tax Commission FY 95 Annual Report

OVERVIEW OF COLLECTIONS

General Fund FY 1994-95

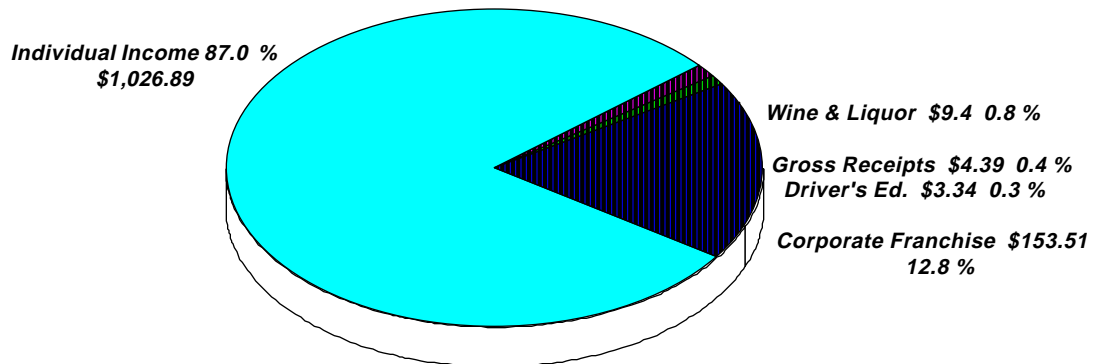
Total Collections: \$1,186.53



(Collections in Millions)

Uniform School Fund FY 1994-95

Total Collections: \$1,197.5



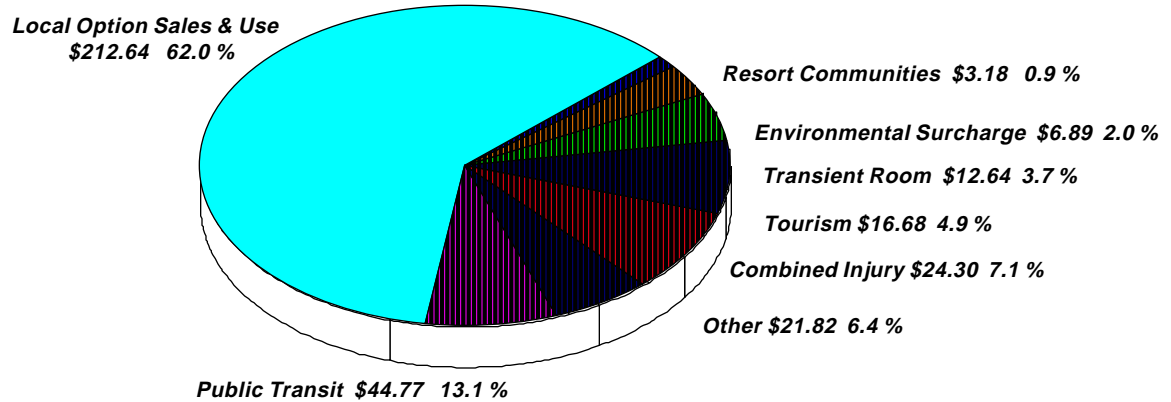
(Collections in Millions)

Utah State Tax Commission FY 95 Annual Report

OVERVIEW OF COLLECTIONS

State & Local Trust FY 1994-95

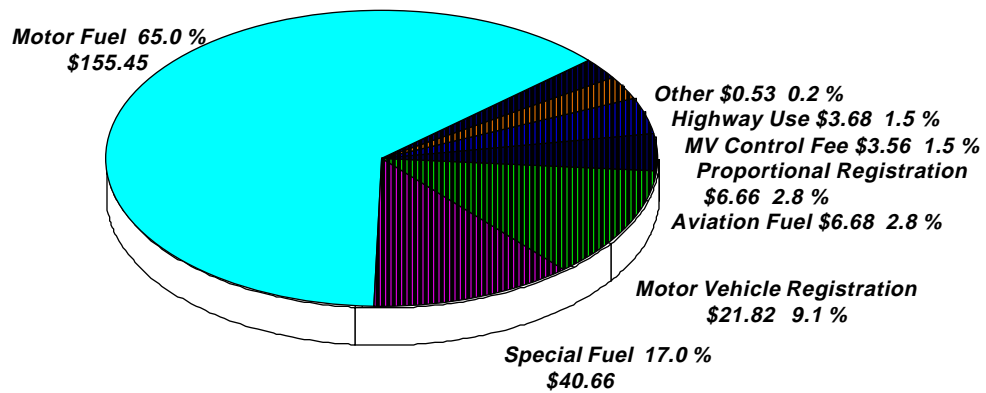
(Total Collections: \$342.92)



(Collections in Millions)

Transportation Fund FY 1994-95

(Total Collections: \$239.1)



(Collections in Millions)

Utah State Tax Commission FY 95 Annual Report

OVERVIEW OF COLLECTIONS

Tax Collections and Fund Distribution Fiscal Years 1993-94 and 1994-95

| Source and Distribution | 1994 Gross Collections | 1994 Refunds & Adjustments | 1994 Net Collections | 1995 Gross Collections | 1995 Refunds & Adjustments | 1995 Net Collections | Percent Change | Amount Change |
|------------------------------------|------------------------------|----------------------------------|----------------------------|------------------------------|----------------------------------|----------------------------|-------------------|------------------|
| UNIFORM SCHOOL FUND | | | | | | | | |
| Income Tax - Final Payments | \$222,345,815 | (\$125,731,850) | \$96,613,965 | \$248,010,804 | (\$178,881,238) | \$69,129,566 | (28.4) | (\$27,484,399) |
| Income Tax - Withholding | 826,797,871 | (1,788,158) | 825,009,713 | 956,489,934 | (1,455,412) | 955,034,522 | 15.8 | 130,024,809 |
| Corporation Franchise Tax | 136,706,879 | (21,162,142) | 115,544,737 | 166,314,054 | (18,940,039) | 147,374,015 | 27.5 | 31,829,278 |
| Mineral Prod. Tax Withholding | 9,262,759 | (67,921) | 9,194,838 | 8,892,781 | (23,836) | 8,868,945 | (3.5) | (325,893) |
| Gross Receipts Tax | 4,128,441 | 0 | 4,128,441 | 4,388,532 | 0 | 4,388,532 | 6.3 | 260,091 |
| Wine & Liquor Tax | 9,228,727 | 0 | 9,228,727 | 9,399,477 | 0 | 9,399,477 | 1.9 | 170,750 |
| Drivers Education Tax | 3,381,114 | (432) | 3,380,682 | 3,337,622 | 0 | 3,337,622 | (1.3) | (43,060) |
| Subtotal | \$1,211,851,606 | (\$148,750,503) | \$1,063,101,103 | \$1,396,833,204 | (\$199,300,525) | \$1,197,532,679 | 12.6 | \$134,431,576 |
| GENERAL FUND | | | | | | | | |
| State Sales and Use Tax | \$988,270,821 | (\$10,023,199) | \$978,247,622 | \$1,065,963,268 | (\$10,838,337) | \$1,055,124,931 | 7.9 | \$76,877,309 |
| Oil & Gas Conservation Tax | 994,598 | (6,475) | 988,123 | \$973,717 | 0 | \$973,717 | (1.5) | (14,406) |
| Beer Tax | 8,774,763 | 0 | 8,774,763 | 9,166,556 | 0 | 9,166,556 | 4.5 | 391,793 |
| Cigarette Tax | 25,579,902 | (446,049) | 25,133,853 | 25,815,758 | (482,363) | 25,333,395 | 0.8 | 199,542 |
| Tobacco Products Tax | 2,517,841 | 0 | 2,517,841 | 3,160,297 | 0 | 3,160,297 | 25.5 | 642,456 |
| Inheritance Tax | 8,188,879 | 0 | 8,188,879 | 25,202,991 | (247,068) | 24,955,923 | 204.8 | 16,767,044 |
| Insurance Premium Tax | 38,040,539 | 0 | 38,040,539 | 40,781,054 | 14,932 | 40,795,986 | 7.2 | 2,755,447 |
| Self Insurers Insurance Tax | 126,150 | 0 | 126,150 | 145,652 | 0 | 145,652 | 15.5 | 19,502 |
| Oil and Gas Severance Tax | 13,886,379 | (1,130,342) | 12,756,037 | 13,238,826 | (254,451) | 12,984,375 | 1.8 | 228,338 |
| Used Oil Tax | 314,526 | (1,295) | 313,231 | 601,678 | 0 | 601,678 | 92.1 | 288,447 |
| Mining Severance Tax | 6,116,475 | 0 | 6,116,475 | 8,419,283 | 0 | 8,419,283 | 37.6 | 2,302,808 |
| Motor Vehicle Business Adm. Fees | 983,720 | (1,399) | 982,321 | 1,007,724 | (923) | 1,006,801 | 2.5 | 24,480 |
| Snowmobile Registrations | 150,670 | 0 | 150,670 | 169,722 | 0 | 169,722 | 12.6 | 19,052 |
| Boat Registrations | 514,341 | 0 | 514,341 | 547,328 | 0 | 547,328 | 6.4 | 32,987 |
| ATV Registration Fees ¹ | 380,034 | 0 | 380,034 | 548,086 | 0 | 548,086 | 44.2 | 168,052 |
| Court Warrant Fees | 236,660 | 0 | 236,660 | 224,590 | 0 | 224,590 | (5.1) | (12,070) |
| Senior Citizen & Energy Credits | 0 | (4,476,493) | (4,476,493) | 0 | (4,729,513) | (4,729,513) | 5.7 | (253,020) |
| Utah Sport Authority | 6,315,689 | (4,589) | 6,311,100 | 7,109,829 | (7,252) | 7,102,577 | 12.5 | 791,477 |
| Subtotal | \$1,101,391,987 | (\$16,089,841) | \$1,085,302,146 | \$1,203,076,359 | (\$16,544,975) | \$1,186,531,384 | 9.3 | \$101,229,238 |
| TRANSPORTATION FUND | | | | | | | | |
| Motor Fuel Tax | \$150,663,524 | (\$276,071) | \$150,387,453 | \$155,765,212 | (\$311,750) | \$155,453,462 | 3.4 | \$5,066,009 |
| Motor Vehicle Registration | 21,001,410 | (14,602) | 20,986,808 | 21,822,791 | 0 | 21,822,791 | 4.0 | 835,983 |
| Special Fuel Tax | 42,556,104 | (6,346,181) | 36,209,923 | 47,941,067 | (7,278,972) | 40,662,095 | 12.3 | 4,452,172 |
| Temporary Permit Fees | 471,252 | (40) | 471,212 | 418,840 | 0 | 418,840 | (11.1) | (52,372) |
| Motor Vehicle Control Fees | 3,422,125 | (436) | 3,421,689 | 3,560,944 | 0 | 3,560,944 | 4.1 | 139,255 |
| Proportional Registration Fees | 5,966,550 | (16,160) | 5,950,390 | 6,673,313 | (12,480) | 6,660,833 | 11.9 | 710,443 |
| Highway Use Tax | 3,096,391 | (1,882) | 3,094,509 | 3,680,133 | 0 | 3,680,133 | 18.9 | 585,624 |
| Aviation Fuel Tax | 6,701,645 | (22,209) | 6,679,436 | 6,682,411 | 0 | 6,682,411 | 0.0 | 2,975 |
| Motorcycle Education Fund | 113,495 | 0 | 113,495 | 111,591 | 0 | 111,591 | (1.7) | (1,904) |
| Subtotal | \$233,992,496 | (\$6,677,581) | \$227,314,915 | \$246,656,302 | (\$7,603,202) | \$239,053,100 | 5.2 | \$11,738,185 |

Utah State Tax Commission FY 95 Annual Report

OVERVIEW OF COLLECTIONS

| Source and Distribution | 1994 Gross Collections | 1994 Refunds & Adjustments | 1994 Net Collections | 1995 Gross Collections | 1995 Refunds & Adjustments | 1995 Net Collections | Percent Change | Amount Change |
|-------------------------------------|------------------------------|----------------------------------|----------------------------|------------------------------|----------------------------------|----------------------------|-------------------|----------------------|
| TRUST & AGENCY FUNDS | | | | | | | | |
| Local Sales and Use Tax | \$190,483,015 | (\$1,940,829) | \$188,542,186 | \$215,104,880 | (\$2,464,454) | \$212,640,426 | 12.8 | \$24,098,240 |
| Public Transit Tax | 40,159,197 | (371,617) | 39,787,580 | 45,238,567 | (467,385) | 44,771,182 | 12.5 | 4,983,602 |
| Transient Room Tax ² | 10,826,86 | (156) | 10,826,711 | 12,662,160 | (23,576) | 12,638,584 | 16.7 | 1,811,873 |
| Resort Communities Sales Tax | 2,523,508 | (17,261) | 2,506,247 | 3,185,977 | (2,044) | 3,183,933 | 27.0 | 677,686 |
| Tourism Sales Tax | 15,047,959 | (10,377) | 15,037,582 | 16,704,297 | (26,891) | 16,677,406 | 10.9 | 1,639,824 |
| Rural Hospital Tax | 501,822 | (138) | 501,684 | 743,105 | (120) | 742,985 | 48.1 | 241,301 |
| Illegal Drug Holding/Drug Stamp | 224,789 | (323,091) | (98,302) | 381,396 | (6,988) | 374,408 | 480.9 | 472,710 |
| Car & Bus Tax | 1,924,992 | (1,552,951) | 372,041 | 1,508,967 | (1,488,860) | 20,107 | (94.6) | (351,934) |
| Fireman's Pension Fund | 3,536,742 | 0 | 3,536,742 | 3,655,854 | 0 | 3,655,854 | 3.4 | 119,112 |
| Sales Tax Cash Bonds | (5,331) | 0 | (5,331) | (5,400) | 0 | (5,400) | (1.3) | (69) |
| Special Fuel Cash Bonds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Tax Commission Suspense | 17,260,001 | (16,659,057) | 600,944 | 20,664,192 | (21,388,972) | (724,780) | (220.6) | (1,325,724) |
| 2nd Injury & Uninsured Employers | 19,594,880 | 0 | 19,594,880 | 24,297,284 | 0 | 24,297,284 | 24.0 | 4,702,404 |
| Boat Fuel Fund, | 1,656,769 | 0 | 1,656,769 | 1,779,310 | 0 | 1,779,310 | 7.4 | 122,541 |
| OHV Fuel Fund ¹ | 600,000 | 0 | 600,000 | 600,000 | 0 | 600,000 | 0 | 0 |
| Ad Valorem Cash Bonds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Centennial License Fund | 522,736 | (361) | 522,375 | 697,892 | 0 | 697,892 | 33.6 | 175,517 |
| Income Withholding Cash Bonds | (9,000) | 0 | (9,000) | 0 | 0 | 0 | 100.0 | 9,000 |
| Ad Valorem Tax Withholding | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Environmental Surcharge | 6,601,334 | (428,115) | 6,173,219 | 6,891,217 | 0 | 6,891,217 | 11.6 | 717,998 |
| Waste Tire Recycling | 1,825,078 | 0 | 1,825,078 | 2,160,746 | 0 | 2,160,746 | 18.4 | 335,668 |
| Subtotal | \$313,275,358 | (\$21,303,953) | \$291,971,405 | \$356,270,444 | \$25,869,290 | \$330,401,154 | 13.2 | \$38,429,749 |
| DEDICATED CREDITS | | | | | | | | |
| Administrative Allowance | \$6,785,001 | \$0 | \$6,785,001 | \$7,647,572 | \$0 | \$7,647,572 | 12.7 | \$862,571 |
| Reflectorized Plate Fees | 1,886,936 | (99) | 1,886,837 | 2,220,783 | (8) | \$2,220,775 | 17.7 | \$333,938 |
| Driving Under Influence Impound Fee | 208,025 | (836) | 207,189 | 225,336 | 0 | 225,336 | 8.8 | 18,147 |
| 30-Day Motor Veh. Reg. Permit | 1,004,980 | 0 | 1,004,980 | 1,500,071 | 0 | 1,500,071 | 49.3 | 495,091 |
| Misc. Dedicated Credits | 821,035 | (1,675) | 819,360 | 931,350 | (1,554) | 929,796 | 13.5 | 110,436 |
| Subtotal | \$10,705,977 | (\$2,610) | \$10,703,367 | \$12,525,112 | (\$1,562) | \$12,523,550 | 17.0 | \$1,820,183 |
| GRAND TOTAL | \$2,871,217,424 | (\$192,824,488) | \$2,678,392,936 | \$3,215,361,421 | (\$249,319,554) | \$2,966,041,867 | 10.7 | \$287,648,931 |

Notes: During the 1995 Fiscal Year \$53,270,228 was paid to the Federal Retirees as a refund of prior year taxes.
¹ Revised
² The ATV Registration Fees line item in the General Fund was divided into two, with \$600,000 allocated to the OHV Fuel Fund in the Trust and Agency Fund.
³ Amount was restated to reflect payment of money due for collections of transient room tax.

Property Tax

Property taxes are levied at the local level, based on valuations established by elected county assessors and, in the case of certain properties, by the State Tax Commission's Property Tax Division. The amount of taxes paid is based upon the tax rate applied against the taxable value of the property. The 1995 Utah Legislature increased the property tax exemption on primary residential property to 45 percent from 32 percent.

Beginning in 1991, the Legislature established a fee to be paid in lieu of property taxes on motor vehicles. This statewide fee-in-lieu rate was set at 1.7 percent of the vehicles' fair market value.

Tax rates are set by local entities such as counties, cities and towns, school districts and special taxing districts. A statewide rate is also levied to finance Utah's schools through the Uniform School Fund.

The Property Tax Division has two major functions:

- assuring appropriate local assessment of real property through training of elected county assessors and monitoring the ratio of assessments to actual property values

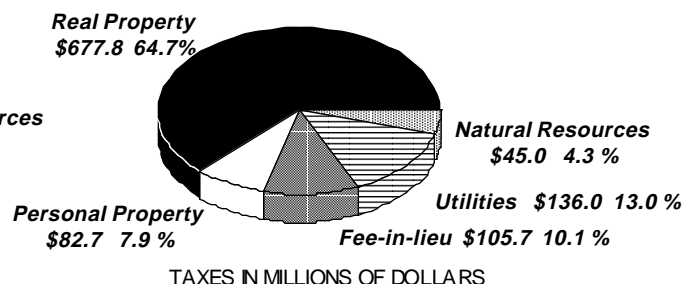
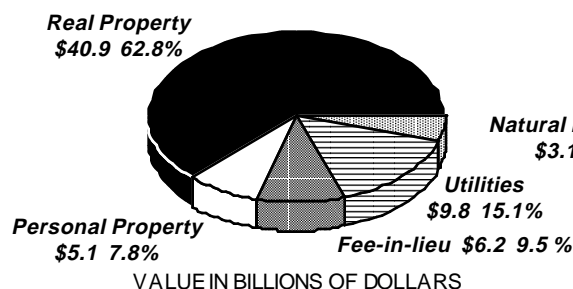
- assessment of natural resources property and large companies with multistate or multicounty operations

This section demonstrates the proportions of property tax collections from various types of properties. The respective property tax burdens of the various counties and the ratios of assessments to actual market value of properties on a county-by-county basis are also illustrated.

1994 Taxes Charged to All Property

| <i>Class of Property</i> | <i>Taxes Charged</i> | <i>Percent</i> |
|--------------------------|------------------------|----------------|
| Residential | \$421,317,574 | 40.2% |
| Commercial | 188,288,051 | 18.1% |
| Other Real | 68,215,996 | 6.4% |
| Personal | 82,726,451 | 7.9% |
| Fee-in-lieu | 105,709,287 | 10.1% |
| Natural Resources | 44,996,562 | 4.3% |
| Utilities | 135,989,523 | 13.0% |
| Statewide | \$1,047,243,444 | 100.0% |

Statewide Taxable Value and Taxes Charged For All Utah Property by Type for 1994

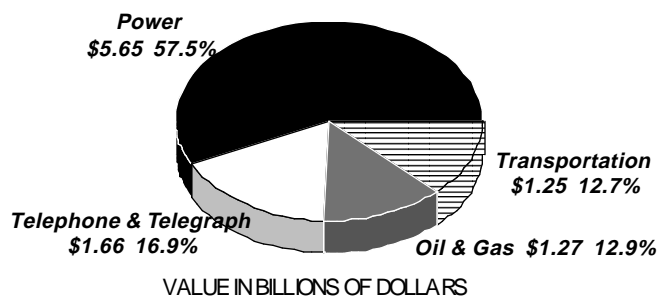


Centrally Assessed Property

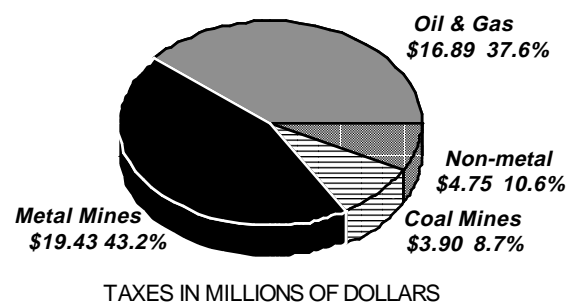
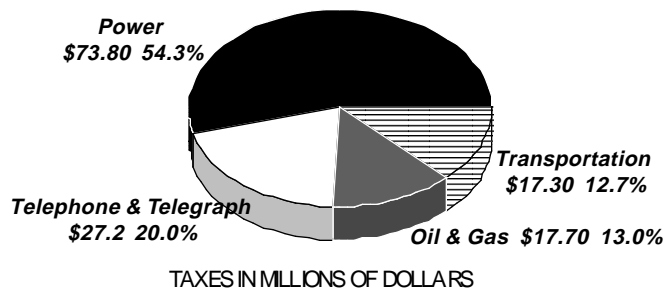
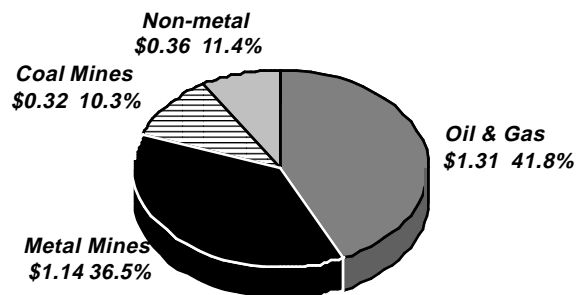
The Property Tax Division is responsible for the valuation of mines, utilities, airlines and motor and rail carriers. The market value of multi-state utilities is determined by the "unit value" approach, which values the entire intrastate or interstate operation as a unit then allocates the value to the State of Utah and then to the counties.

Properties of mining operations, as well as gas and oil companies, are physically valued to arrive at fair market value. In addition, mines are assessed on capitalized net income; oil and gas wells on "value at the well." Patented mining claims are valued at fair market value of the surface property.

**Statewide Taxable Value
And Taxes Charged for 1994
Centrally Assessed Utilities**



**Statewide Taxable Value
And Taxes Charged for 1994
Centrally Assessed Natural Resources**



Locally Assessed Property

In the late 1970s, the ratio of assessment to actual market value of property was disproportional on a statewide basis. The Legislature subsequently required the Tax Commission to assure that assessments and market values do not vary beyond certain tolerances. To assure those ratios are maintained, the Property Tax Division has conducted an annual assessment/sales ratio study since 1981 to monitor intercounty equity.

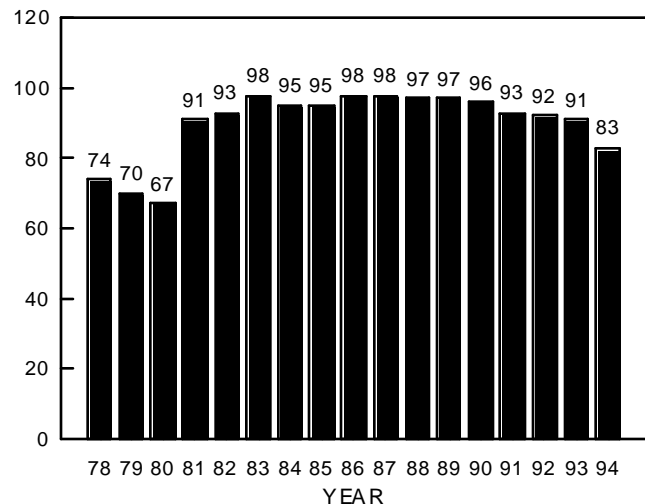
The Property Tax Division is also responsible for the training, assistance and general supervision of county assessors and other local property tax administrators.

The division ensures accurate and equitable assessment of real and personal property by:

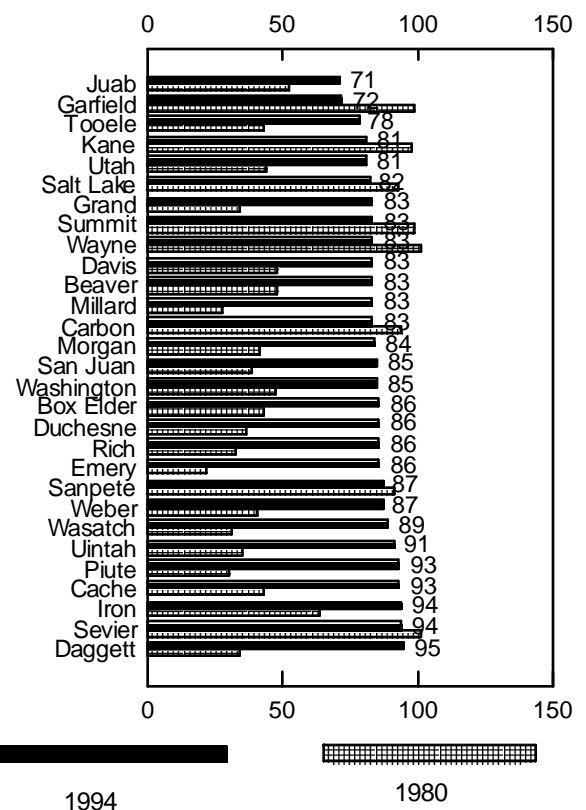
- conducting the annual assessment/sales ratio study
- auditing personal property on an ongoing basis
- auditing land assessed under the Farmland Assessment Act for property classification and compliance with legal eligibility requirements
- annually auditing tax rates set each year by the more than 550 separate taxing entities in the state
- conducting appraisal certification programs for county assessors and their appraisal staffs. The education program includes regional workshops and an annual assessors' school.
- training county auditors and local administrators in conjunction with the implementation of "Truth-in-Taxation" laws.

The real-estate boom in the mid 1990s quickly appreciated residential values and led to the drop in the assessment/sales ratios in 1994 (see charts, right). Commission factor orders and county action will bring the ratios back in line for 1995.

Statewide Assessment Sales/Ratios 1978-1994



**Comparison 1994 vs. 1980
Assessment/Sales Ratios by County**



Utah State Tax Commission FY 95 Annual Report

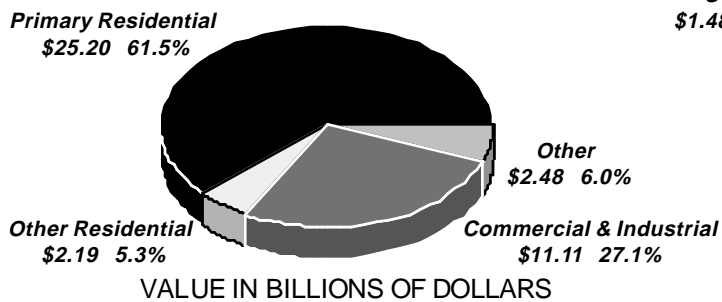
PROPERTY TAX

1994 Value of Utah Property

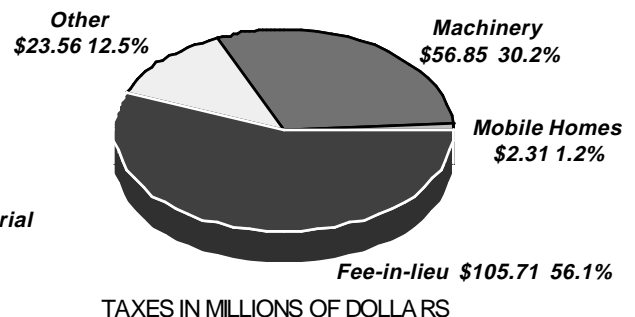
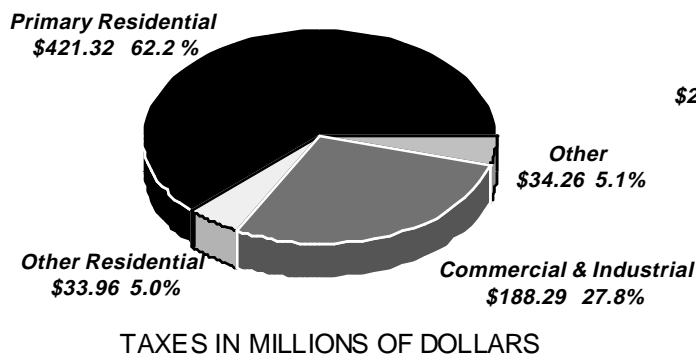
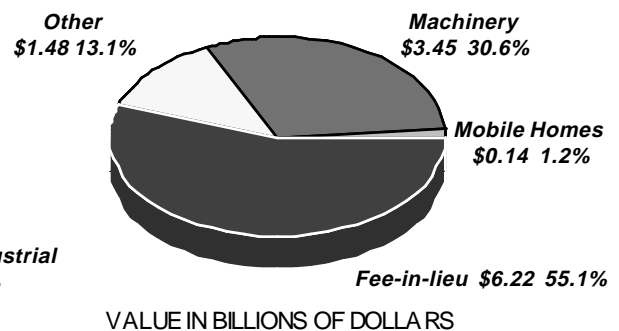
| <i>Class of Property</i> | <i>Taxable Value</i> | <i>Percent*</i> | <i>Market Value</i> | <i>Percent*</i> |
|---------------------------------|-----------------------------|------------------------|----------------------------|------------------------|
| Residential | \$25,203,425,785 | 38.6% | \$37,063,861,449 | 48.0% |
| Commercial | 11,108,161,864 | 17.1% | 11,108,161,864 | 14.5% |
| Other Real Property | 4,668,748,647 | 7.1% | 4,668,748,647 | 5.9% |
| Personal Property | 5,074,208,515 | 7.8% | 5,138,915,899 | 6.7% |
| Fee-in-lieu | 6,218,193,426 | 9.5% | 6,218,193,426 | 8.1% |
| Natural Resources | 3,136,912,563 | 4.8% | 3,136,912,563 | 4.1% |
| Utilities | <u>9,830,493,271</u> | 15.1% | <u>9,830,493,271</u> | 12.7% |
| Statewide | \$65,240,144,071 | 100.0% | \$77,165,287,119 | 100.0% |

*Details on individual tables may not add to 100% due to independent rounding
(Additional pie charts on natural resource and utility properties on page 16.)

Statewide Taxable Value And Taxes Charged for 1994 Locally Assessed Real Property



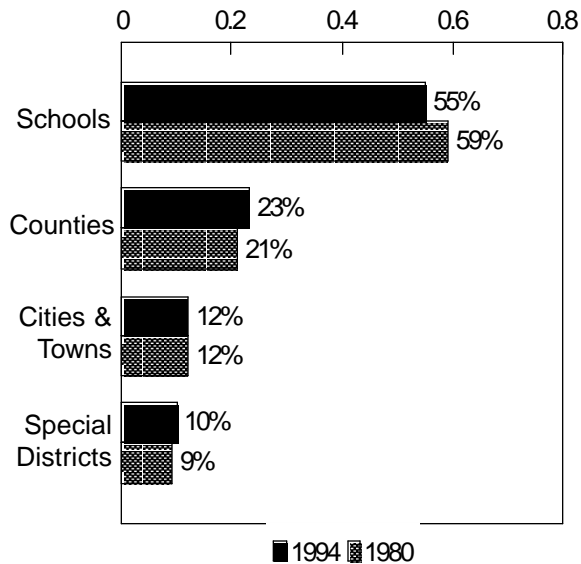
Statewide Taxable Value And Taxes Charged for 1994 Locally Assessed Personal Property



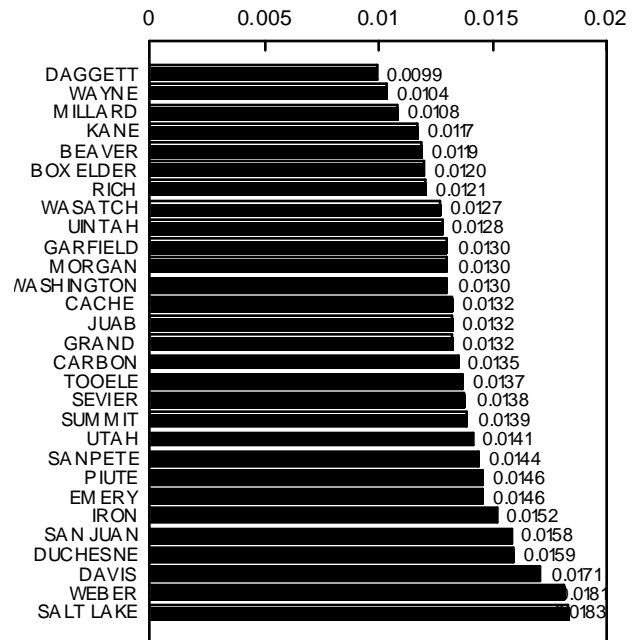
Utah State Tax Commission FY 95 Annual Report

PROPERTY TAX

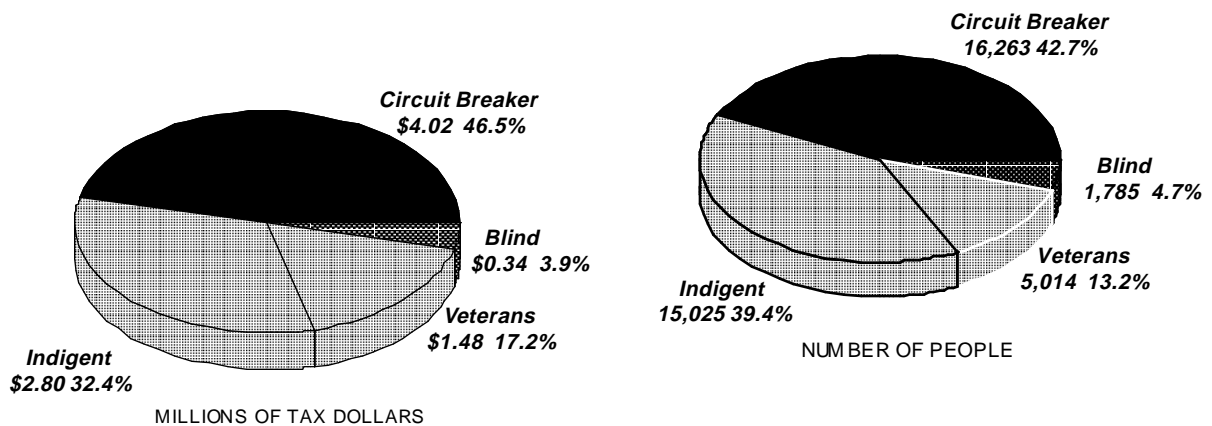
**Distribution of Taxes
by Type of Entity for 1980 & 1994**



**Weighted Average Tax Rates
Ranked by County for 1994**



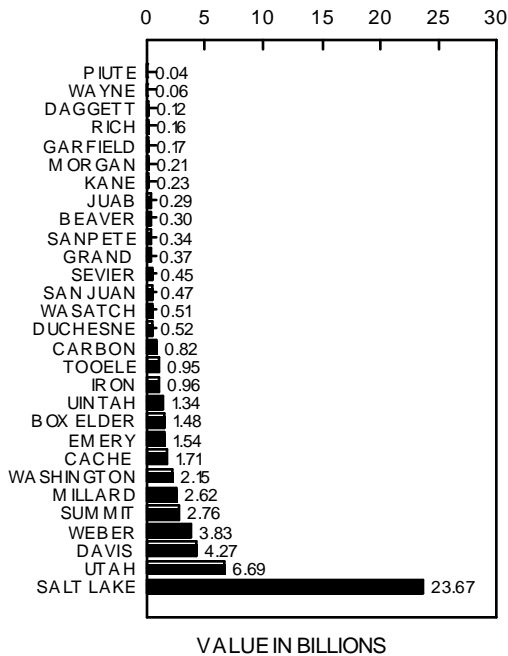
**Statewide Tax Relief
By Category for 1994**



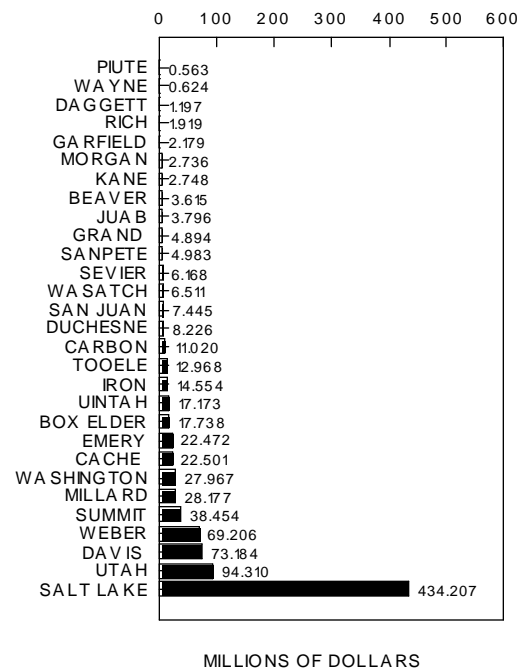
Utah State Tax Commission FY 95 Annual Report

PROPERTY TAX

**Taxable Value for 1994
by County**



**Taxes Charged for 1994
by County**



Miscellaneous Statistics

| | | | | |
|-------------------------------|-----------------------------|-----------|-------------------------------------|----------|
| Taxable Parcels | Number ¹ : | 750,000 | Tax Value (Billions) ² : | \$37.4 |
| Average House Value | Metropolitan ³ : | \$113,750 | Non-Metropolitan ⁴ : | \$69,400 |
| Per Capita Income | Yearly Average: | \$17,043 | Tax as % of Income: | 2.6% |
| Tax Rates | Lowest: | 1.00% | Highest: | 2.50% |
| Collection Rates ⁵ | Five-year rate: | | Statewide 1994: | 94.5% |

¹ There may be slightly more than 750,000 parcels in Utah.

² This figure includes land and buildings.

³ Consists of Davis, Salt Lake, Utah and Weber counties.

⁴ Excludes Davis, Salt Lake, Utah and Weber counties.

⁵ Percent of taxes charged which are paid. Taxable values are used to weight the statewide figure. Fee-in-lieu of motor vehicle property tax are no longer part of the collection rate.

Tax Rate

Historic State Sales and Use Tax rates are 4 percent (April 12, 1969) 4 1/8 percent (July 1, 1983 - September 30, 1983); 4 5/8 percent (October 1, 1983 - June 30, 1986); 4 38/64 percent (July 1, 1986 - March 31, 1987); 5 3/32 percent (April 1, 1987 - December 31, 1989); 5 percent (January 1, 1990 - June 30, 1994); and 4 7/8 thereafter.

The same rates apply to retail sales of meals, admissions to places of amusement, intra-state communication and passenger service, commercial electric, gas and heat utility service, hotel and motel accommodations and certain other services. There are exemption provisions. Retailer licenses are issued without fee. Charges for residential use of electricity and fuel were taxed at a rate 3 percent less than the foregoing through June 30, 1994 and 2 7/8 percent thereafter.

Use Tax is charged at the same rates as above on tangible personal property that is purchased for use, consumption or storage in Utah. This includes rental in lieu of purchase, services or repair, renovation and certain installations of tangible personal property.

Sales: Retailers are liable for the collection of the tax. Purchasers are liable for the tax on vehicles bought from other than a licensed dealer, payable when the vehicle is registered. A 1 1/2 percent discount is available to monthly filers with annual sales tax liability in excess of 50,000.

Use: Licensed vendors are liable for the collection of the tax. Purchasers are liable if they are not taxed by the vendor. Use tax for individuals is computed and paid using the Utah Individual Income Tax return form.

Disposition of Revenue

General Fund

From January 1, 1990 through December 31, 1999, 1/64 percent of the Local Sales Tax, with an equal match of state sales taxes, has been earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for the collections in this fund.

Fiscal Year Revenue

| | |
|------|--------------------------|
| 1986 | 558,580,909 |
| 1987 | 558,998,211 ^r |
| 1988 | 617,624,358 ^r |
| 1989 | 667,402,562 ^r |
| 1990 | 707,443,441 |
| 1991 | 740,306,985 ^r |
| 1992 | 802,391,187 |
| 1993 | 881,917,156 ^r |
| 1994 | 978,247,622 |
| 1995 | 1,055,124,931 |

^r revised

Utah State Tax Commission FY 95 Annual Report

STATE SALES & USE TAX

Taxable Retail Sales by County Calendar Years 1988 Through 1994

| COUNTY | CY 1988 | CY 1989 | CY 1990 | CY 1991 | CY 1992 | CY 1993 | CY 1994 |
|----------------------|-----------------|-----------------|-------------------|-------------------|-------------------|------------------|------------------|
| Beaver | \$ 14,039,081 | \$ 12,576,099 | \$ 13,776,005 r | \$ 13,838,921 r | \$ 14,941,279 r | \$ 14,372,285 | \$ 16,062,728 |
| Box Elder | 107,092,900 | 113,707,035 | 117,945,970 r | 123,734,534 r | 128,987,549 r | 141,922,280 | 147,561,264 |
| Cache | 240,071,271 | 258,879,695 | 268,945,816 r | 281,298,750 r | 317,412,117 r | 351,706,417 | 379,253,618 |
| Carbon | 90,025,277 | 107,172,890 | 102,775,032 r | 104,989,919 r | 109,108,038 r | 113,324,827 | 121,606,938 |
| Daggett | 2,073,594 | 2,689,250 | 2,819,387 | 2,808,357 | 2,864,999 | 1,296,229 | 123,779 |
| Davis | 625,554,648 | 699,943,569 | 740,578,392 r | 787,745,014 r | 876,452,707 r | 1,004,972,204 | 1,101,778,532 |
| Duchesne | 33,593,406 | 38,690,520 | 39,073,957 | 40,825,620 r | 41,617,247 r | 44,741,267 | 46,796,813 |
| Emery | 19,449,654 | 18,993,156 | 19,486,991 r | 19,744,222 r | 19,707,264 r | 20,662,571 | 21,388,545 |
| Garfield | 10,809,807 | 10,617,001 | 11,329,649 r | 10,726,640 r | 10,966,370 r | 11,455,113 | 11,224,833 |
| Grand | 33,164,207 | 33,210,188 | 36,624,668 r | 42,047,651 r | 49,132,887 r | 56,298,067 | 57,905,339 |
| Iron | 96,278,036 | 105,307,982 | 111,156,674 r | 118,558,113 r | 136,608,589 r | 150,354,992 | 164,101,227 |
| Juab | 14,805,221 | 17,113,494 | 18,133,874 r | 16,302,474 r | 17,251,715 r | 17,624,354 | 22,176,075 |
| Kane | 20,338,371 | 21,248,701 | 20,712,412 r | 20,842,784 | 24,054,270 r | 25,745,127 | 25,145,927 |
| Millard | 28,761,932 | 32,746,689 | 32,312,588 r | 34,262,789 r | 33,659,229 | 32,953,468 | 38,817,282 |
| Morgan | 10,829,589 | 15,110,451 | 11,148,230 r | 7,873,090 r | 11,813,428 r | 13,100,295 | 14,680,858 |
| Piute | 208,860 | 763,222 | 746,435 | 720,933 r | 1,029,902 | 1,420,644 | 1,228,656 |
| Rich | 2,555,636 | 3,145,135 | 2,572,199 r | 2,543,450 r | 2,677,507 r | 2,838,992 | 2,953,811 |
| Salt Lake | 3,693,726,623 | 4,018,887,101 | 4,155,202,249 r | 4,384,417,413 r | 4,882,880,192 r | 5,384,904,635 | 5,876,349,756 |
| San Juan | 16,249,566 | 17,833,042 | 17,160,565 r | 17,881,514 r | 20,963,190 r | 22,234,618 | 21,945,869 |
| Sanpete | 30,734,641 | 33,915,075 | 33,389,171 r | 37,493,342 r | 39,426,520 r | 46,846,210 | 50,023,595 |
| Sevier | 58,244,401 | 66,681,023 | 70,250,477 r | 69,069,226 r | 74,285,093 r | 85,762,364 | 92,926,710 |
| Summit | 90,683,962 | 105,406,970 | 108,462,748 r | 121,413,666 r | 168,233,477 r | 197,531,487 | 217,295,650 |
| Tooele | 72,408,771 | 72,038,113 | 83,643,783 r | 92,816,437 r | 98,912,909 r | 101,182,629 | 110,083,023 |
| Uintah | 79,172,657 | 82,954,057 | 88,552,968 r | 99,727,105 r | 107,454,207 r | 114,229,415 | 123,418,486 |
| Utah | 891,274,947 | 1,002,087,417 | 1,049,034,889 r | 1,109,017,579 r | 1,212,573,627 r | 1,387,703,292 | 1,547,949,350 |
| Wasatch | 27,751,321 | 31,291,694 | 34,633,400 r | 35,610,010 r | 40,648,723 r | 45,009,241 | 49,632,526 |
| Washington | 204,764,977 | 236,357,970 | 267,415,373 r | 301,688,738 r | 337,606,724 r | 422,836,761 | 504,482,298 |
| Wayne | 3,916,026 | 3,898,964 | 3,402,799 r | 3,277,742 r | 3,635,351 r | 4,632,324 | 4,579,903 |
| Weber | 783,552,055 | 817,954,962 | 838,652,078 r | 862,320,662 r | 929,445,689 r | 1,005,394,335 | 1,107,155,540 |
| Out of State Use Tax | 69,570,659 | 93,524,876 | 98,690,468 r | 144,571,653 r | 137,445,562 r | 159,639,461 | 207,903,432 |
| Total | \$7,371,702,096 | \$8,074,746,341 | \$8,398,629,247 r | \$8,908,166,348 r | \$9,851,796,361 r | \$10,982,695,904 | \$12,086,552,363 |

r = Revised to exclude occasional retail sales

STATE SALES & USE TAX

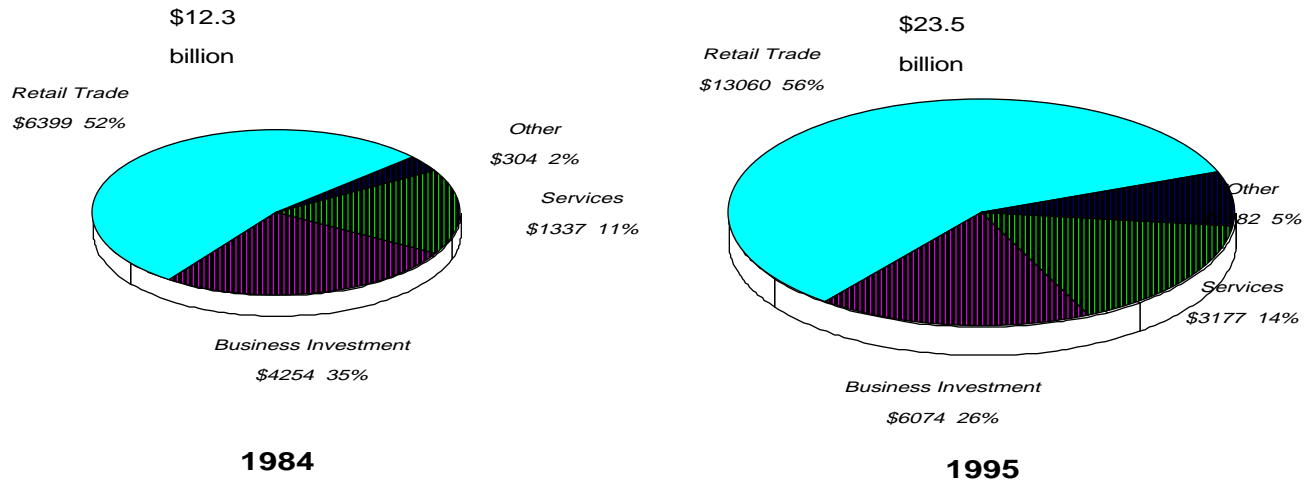
**Gross Taxable Retail Sales, Services & Business Purchases in Utah
Calendar Years 1990 through 1994
Classified by Major Industry**

| Major Industry | Standard Industrial Codes | CY 1990 | CY 1991 | CY 1992 | CY1993 | CY1994 |
|--|---------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Agriculture, Forestry & Fishing | (111-973) | \$ 10,231,503 | \$ 10,182,533 | \$ 13,325,823 | \$ 23,253,721 | \$ 18,913,532 |
| Mining | (1011-1499) | 149,631,706 | 186,097,554 | 152,713,828 | 142,300,978 | 148,745,889 |
| Construction | (1521-1799) | 203,147,940 | 206,714,668 | 228,491,389 | 246,488,019 | 289,830,120 |
| Manufacturing | (2011-3999) | 888,619,006 | 935,751,352 | 999,524,329 | 1,082,525,312 | 1,154,904,583 |
| Transportation | (4011-4789) | 44,368,851 | 39,374,575 | 49,363,449 | 57,030,033 | 69,390,341 |
| Communications | (4812-4899) | 443,704,424 | 449,285,692 | 472,147,314 | 555,960,508 | 627,835,823 |
| Electric & Gas | (4911-4971) | 775,910,901 | 1,072,681,515 | 808,662,860 | 833,542,810 | 839,854,790 |
| Wholesale-Durable Goods | (5012-5099) | 1,005,371,637 | 1,101,869,107 | 1,244,713,397 | 1,549,274,994 | 1,896,200,553 |
| Wholesale-Non-durable Goods | (5111-5199) | 265,627,703 | 269,801,623 | 296,428,001 | 360,321,124 | 442,810,454 |
| Retail-Building & Garden | (5211-5271) | 574,950,108 | 630,329,225 | 764,186,679 | 941,280,140 | 1,159,962,087 |
| Retail-General Merchandise | (5311-5399) | 1,362,032,678 | 1,483,641,918 | 1,618,691,768 | 1,716,353,819 | 1,816,441,035 |
| Retail-Food Stores | (5411-5499) | 2,160,659,461 | 2,225,894,808 | 2,374,086,373 | 2,495,888,701 | 2,677,022,415 |
| Retail-Motor Vehicle Dealers | (5511-5599) | 1,577,245,684 | 1,590,379,993 | 1,782,606,782 | 2,140,461,669 | 2,331,457,804 |
| Retail-Apparel & Accessory | (5611-5699) | 415,204,880 | 452,545,756 | 506,422,495 | 580,745,972 | 591,223,764 |
| Retail-Furniture | (5712-5736) | 497,513,732 | 553,147,984 | 655,904,522 | 772,741,082 | 949,690,617 |
| Retail-Eating & Drinking | (5811-5826) | 860,777,894 | 935,230,095 | 1,025,457,580 | 1,140,177,686 | 1,233,566,922 |
| Retail-Miscellaneous | (5912-5999) | 938,588,850 | 1,047,210,726 | 1,132,790,933 | 1,206,306,164 | 1,337,904,319 |
| Finance, Ins. & Real Estate | (6011-6799) | 79,444,367 | 93,729,705 | 105,445,106 | 135,123,735 | 203,453,375 |
| Services-Hotels & Lodging | (7011-7041) | 307,446,039 | 351,455,121 | 372,820,708 | 400,299,194 | 423,186,581 |
| Services-Personal | (7211-7299) | 90,594,716 | 99,023,598 | 109,693,955 | 129,691,167 | 145,652,962 |
| Services-Business | (7311-7389) | 445,642,992 | 501,607,056 | 563,670,248 | 625,516,772 | 645,039,859 |
| Services-Auto-Misc. Repair | (7513-7699) | 524,738,619 | 571,721,393 | 601,324,875 | 676,729,904 | 762,935,921 |
| Services-Amusement-Recreation | (7812-7999) | 193,791,201 | 228,103,121 | 255,786,689 | 303,533,704 | 377,499,967 |
| Services-Health | (8011-8099) | 75,796,260 | 68,113,950 | 77,086,676 | 84,654,007 | 83,437,150 |
| Services-Ed., Legal, Social | (8111-8999) | 111,194,898 | 126,291,869 | 136,914,426 | 143,502,629 | 160,444,048 |
| Public Administration | (9111-9721) | 87,427,551 | 83,032,799 | 76,283,114 | 105,707,710 | 119,692,777 |
| Private Motor Vehicle Sales | | 197,894,500 | 207,714,364 | 323,741,796 | 304,691,810 | 386,420,842 |
| Occasional Retail Sales | | 17,251,242 | 20,145,776 | 28,648,704 | 24,177,977 | 51,483,550 |
| Non-disclosable or non-classifiable | | 8,306,927 | 4,258,526 | 4,298,695 | 4,875,968 | 9,411,611 |
| Prior-period payments, refunds - adjustments | | 440,509,389 | 452,905,678 | 531,382,473 | 557,915,638 | 572,254,874 |
| TOTALS | | \$14,773,625,659 | \$15,998,242,080 | \$17,312,609,987 | \$19,341,072,947 | \$21,526,668,565 |

Utah State Tax Commission FY 95 Annual Report

STATE SALES & USE TAX

Shares of Utah's Sales Tax Base Four Major Sectors (in Million \$)



Change in Gross Taxable Sales Percent Change from Prior Year

Figure 1

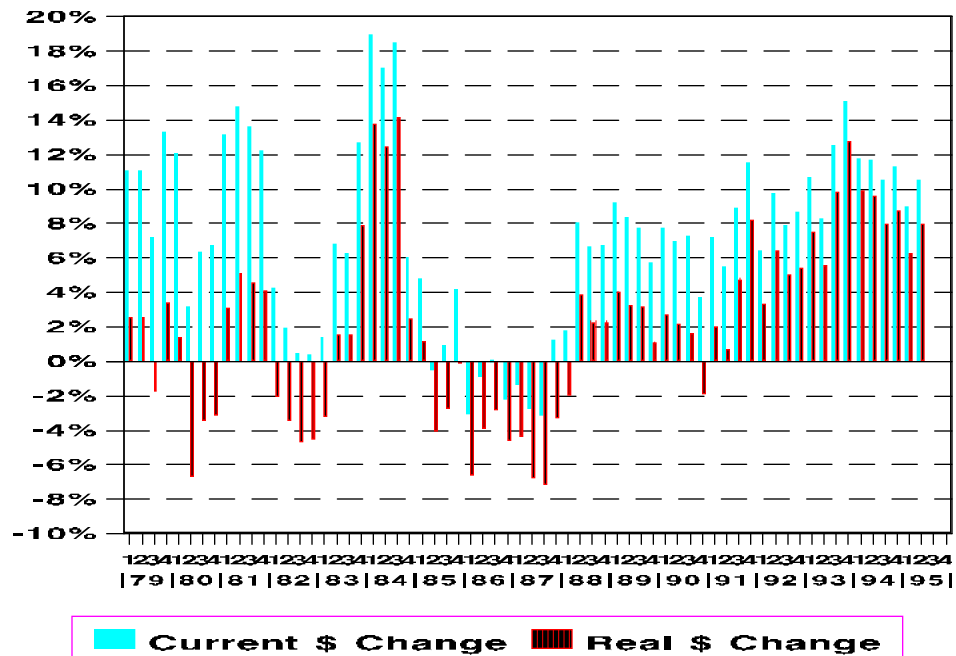
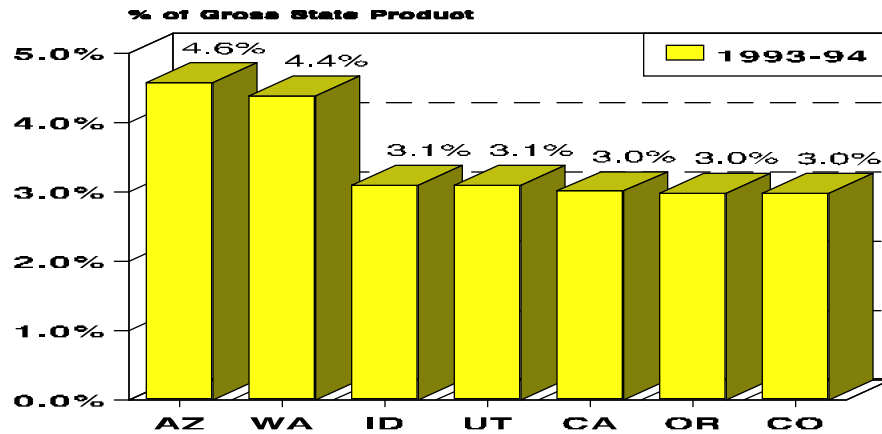


Figure 1.

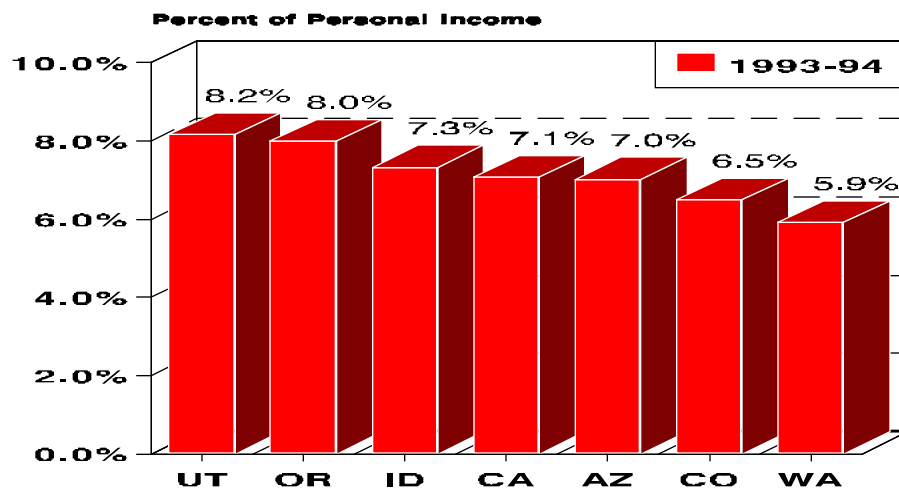
Business Tax Burdens Selected Western States (Initial direct taxes as a % of GSP)



Economic & Statistical Unit
Utah State Tax Commission

Figure 3.

Household Tax Burdens Selective Western States (Initial Direct Taxes as a % of Personal Income)



Economic & Statistical Unit
Utah State Tax Commission
May 11, 1995

Tax Rate

The following rates are effective for taxable years beginning on or after January 1, 1989, by action of the 1989 Special Session of the Utah State Legislature:

For Single Taxpayer (except Head of Household) and for Married Filing Separate Returns:

| <i>If state taxable income is:</i> | <i>The tax is:</i> |
|------------------------------------|---|
| Not over \$750 | 2.55 percent of state taxable income |
| Over \$750, but less than \$1,500 | \$19, plus 3.5 percent of excess over \$750 |
| Over \$1,500, but not over \$2,250 | \$45.25, plus 4.4 percent of excess over \$1,500 |
| Over \$2,250, but not over \$3,000 | \$78.25 plus 5.35 percent of excess over \$2,250 |
| Over \$3,000, but not over \$3,750 | \$118.50 plus 6.25 percent of excess over \$3,000 |
| Over \$3,750 | \$165.50 plus 7.2 percent of excess over \$3,750 |

For Married Filing Joint Return and Head of Household

| <i>If state taxable income is:</i> | <i>The tax is:</i> |
|------------------------------------|---|
| Not over \$1,500 | 2.55 percent of state taxable income |
| Over \$1,500 but less than \$3,000 | \$38.25, plus 3.5 percent of excess over \$1,500 |
| Over \$3,000, but not over \$4,500 | \$90.75, plus 4.4 percent of excess over \$3,000 |
| Over \$4,500 but not over \$6,000 | \$156.75 plus 5.35 percent of excess over \$4,500 |
| Over \$6,000 but not over \$7,500 | \$237 plus 6.25 percent of excess over \$6,000 |
| Over \$7,500 | \$330.75 plus 7.2 percent of excess over \$7,500 |

Applicable to:

All residents and fiduciaries are required to file returns under federal rules, as well as nonresidents or part-year residents having income from Utah sources. Employers are liable for withholding employee wages per schedules distributed by the State Tax Commission. Quarterly withholding returns are required unless withholding averages more than \$1,000 per month, then monthly returns are required.

Disposition of Revenue:

Uniform School Fund

Summary of Changes for 1995 Tax Year

Personal Exemptions: Utah permits 75 percent of the personal exemption allowed on the federal return. The personal exemption in Utah for 1995 is \$1,875 (75 percent of the \$2,500 federal personal exemption)

Standard Deduction: Utah allows the current federal standard deduction, which is \$6,550 for a joint return or qualifying widower with dependent child; \$3,275 for married filing separate, \$5,750 for head of household and \$3,900 for single filers.

Fiscal Year Revenue

| | |
|------|----------------------------|
| 1986 | 454,289,504 ^a |
| 1987 | 533,287,567 ^b |
| 1988 | 569,853,201 ^c |
| 1989 | 615,603,770 ^d |
| 1990 | 647,593,113 ^e |
| 1991 | 717,599,792 ^f |
| 1992 | 784,430,264 ^g |
| 1993 | 842,275,277 ^{h,r} |
| 1994 | 925,301,613 ⁱ |
| 1995 | 1,026,894,836 ^j |

^a Includes \$5,324,940 from Mineral Production Tax withholding

^b Includes \$1,511,580 from Mineral Production Tax withholding

^c Includes \$1,621,360 from Mineral Production Tax withholding

^d Includes \$3,641,605 from Mineral Production Tax withholding (allocated 39.2 percent to the Individual Income Tax and 60.8 percent to the Corporation Franchise Tax)

^e Includes \$3,108,164 from Mineral Production Tax withholding (allocated 36 percent to the Individual Income Tax and 64 percent to the Corporation Franchise Tax)

^f Includes \$3,533,851 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

^g Includes \$3,046,548 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

^h Includes \$3,265,652 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

ⁱ Includes \$3,677,935 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

^j Includes \$2,730,748 from Mineral Production Tax withholding (allocated 40 percent to the Individual Income Tax and 60 percent to the Corporation Franchise Tax)

Utah State Tax Commission FY 95 Annual Report

INDIVIDUAL INCOME TAX

1994 Federal Adjusted Gross Income by Income Category

| <i>Federal Adjusted Gross Income (AGI)</i> | <i>Number of Returns</i> | <i>Gross AGI</i> | <i>Average AGI</i> |
|---|-------------------------------------|-----------------------------|-------------------------------|
| UNDER \$1 | 7053 | (\$276,751,163) | \$39,239) |
| \$ 1 - \$ 5,000 | 115,172 | \$294,902,274 | \$2,561 |
| \$ 5001 - \$ 10,000 | 95,455 | \$707,970,944 | \$7,417 |
| \$ 10,001 - \$ 15,000 | 85,375 | \$1,063,855,079 | \$12,468 |
| \$ 15,001 - \$ 20,000 | 72,233 | \$1,258,775,172 | \$17,427 |
| \$ 20,001 - \$ 25,000 | 59,550 | \$1,335,090,424 | \$22,420 |
| \$ 25,001 - \$ 30,000 | 50,967 | \$1,399,580,547 | \$27,461 |
| \$ 30,001 - \$ 35,000 | 45,304 | \$1,470,511,574 | \$32,458 |
| \$ 35,001 - \$ 40,000 | 41,268 | \$1,545,461,138 | \$37,449 |
| \$ 40,001 - \$ 45,000 | 36,121 | \$1,32,516,604 | \$42,427 |
| \$ 45,001 - \$ 50,000 | 30,066 | \$1,426,441,820 | \$47,444 |
| \$ 50,001 - \$ 75,000 | 87,824 | \$5,286,673,892 | \$60,196 |
| \$ 75,001 - \$ 100,000 | 26,040 | \$2,213,032,203 | \$84,986 |
| \$ 100,001 - \$ 250,000 | 19,259 | \$2,713,936,625 | \$140,918 |
| \$ Over \$ 250,000 | <u>3,593</u> | <u>\$2,239,740,628</u> | \$623,362 |
| TOTAL | 775,281 | \$24,211,737,761 | \$31,230 |

1994 Adjusted Gross Income by County

| <i>County</i> | <i>No. of Returns</i> | <i>Gross Income (AGI)</i> | <i>Average AGI</i> |
|----------------------|----------------------------------|--------------------------------------|-------------------------------|
| BEAVER | 1,788 | \$39,314,236 | \$21,988 |
| BOX ELDER | 14,463 | \$429,393,777 | \$29,485 |
| CACHE | 28,928 | \$807,207,651 | \$27,904 |
| CARBON | 7,473 | \$207,008,280 | \$27,701 |
| DAGGETT | 280 | \$7,595,497 | \$27,127 |
| DAVIS | 79,786 | \$2,677,104,540 | \$33,554 |
| DUCHESNE | 4,650 | \$103,488,433 | \$22,256 |
| EMERY | 3,484 | \$95,134,855 | \$27,306 |
| GARFIELD | 1,668 | \$33,314,851 | \$19,973 |
| GRAND | 3,062 | \$69,570,476 | \$22,721 |
| IRON | 9,289 | \$223,277,965 | \$24,037 |
| JUAB | 2,360 | \$55,327,478 | \$23,444 |
| KANE | 2,475 | \$51,559,902 | \$20,832 |
| MILLARD | 3,817 | \$96,834,063 | \$25,369 |
| MORGAN | 2,370 | \$75,192,016 | \$31,727 |
| PIUTE | 422 | \$8,744,721 | \$20,722 |
| RICH | 618 | \$13,299,415 | \$21,520 |
| SALT LAKE | 325,605 | \$10,411,438,240 | \$31,976 |
| SAN JUAN | 3,072 | \$68,216,628 | \$22,206 |
| SANPETE | 5,748 | \$131,659,346 | \$22,905 |
| SEVIER | 5,649 | \$142,430,159 | \$25,213 |
| SUMMIT | 9,618 | \$422,036,457 | \$43,880 |
| TOOELE | 12,187 | \$351,448,525 | \$28,838 |
| UINTAH | 7,085 | \$192,945,809 | \$24,721 |
| UTAH | 102,111 | \$2,915,437,874 | \$28,552 |
| WASATCH | 4,307 | \$117,126,886 | \$27,195 |
| WASHINGTON | 23,254 | \$644,269,707 | \$27,706 |
| WAYNE | 752 | \$15,141,773 | \$20,135 |
| WEBER | <u>73,013</u> | <u>\$2,191,649,796</u> | \$30,017 |
| STATE OF UTAH | 775,281 | \$24,211,737,761 | \$31,230 |

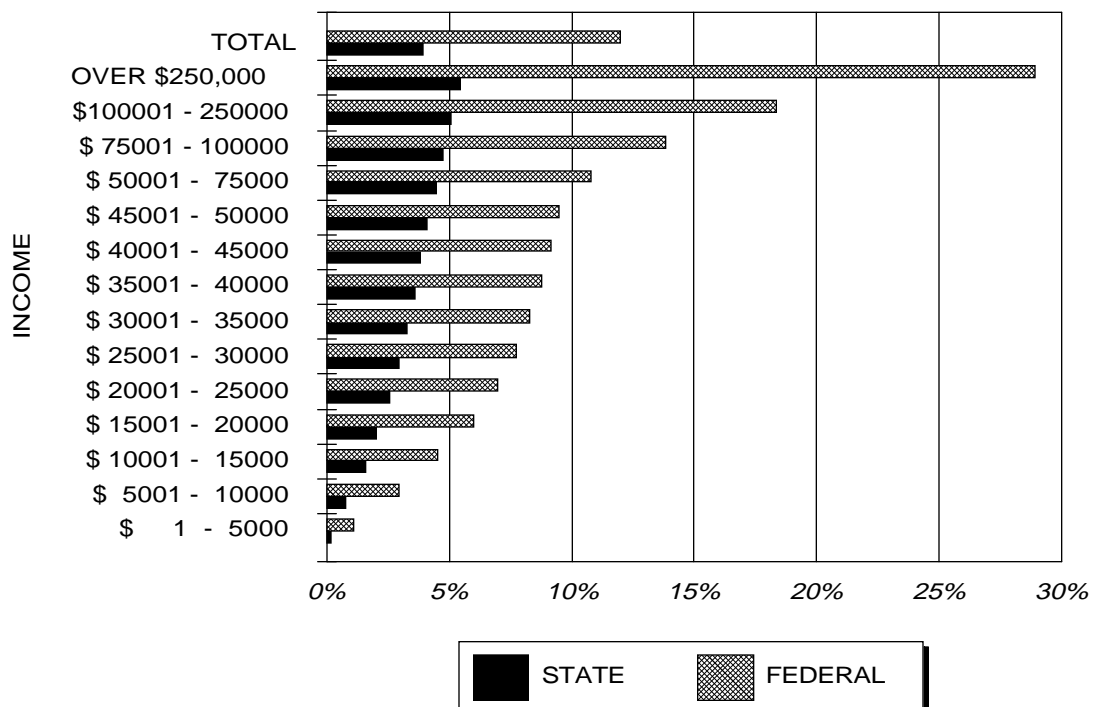
Utah State Tax Commission FY 95 Annual Report

INDIVIDUAL INCOME TAX

1994 Taxes Paid by Utah Residents

| Adjusted Gross Income | Total Federal Taxes | Average Federal Taxes | Total State Taxes | Average State Taxes |
|--------------------------------------|------------------------------------|--------------------------------------|----------------------------------|------------------------------------|
| UNDER \$1 | \$706,902 | \$100 | \$1,181 | \$0 |
| \$ 1-5,000 | \$3,108,966 | \$27 | \$496,035 | \$5 |
| \$ 5,001 - 10,000 | \$2,846,745 | \$218 | \$5,149,697 | \$59 |
| \$ 10,001 - 15,000 | \$48,382,048 | \$567 | \$14,990,525 | \$189 |
| \$ 15,001 - 20,000 | \$75,219,262 | \$1,041 | \$24,254,099 | \$357 |
| \$ 20,001 - 25,000 | \$93,123,599 | \$1,564 | \$31,828,652 | \$565 |
| \$ 25,001 - 30,000 | \$107,625,470 | \$2,112 | \$39,300,906 | \$813 |
| \$ 30,001 - 35,000 | \$121,552,575 | \$2,683 | \$46,130,330 | \$1,071 |
| \$ 35,001 - 40,000 | \$135,319,081 | \$3,279 | \$53,062,670 | \$1,348 |
| \$ 40,001 - 45,000 | \$139,594,499 | \$3,865 | \$56,414,628 | \$1,631 |
| \$ 45,001 - 50,000 | \$134,084,439 | \$4,460 | \$55,585,146 | \$1,923 |
| \$ 50,001 - 75,000 | \$567,987,097 | \$6,467 | \$223,055,933 | \$2,662 |
| \$ 75,001 - 100,000 | \$305,983,088 | \$11,751 | \$98,878,813 | \$4,036 |
| \$ 100,001 - 250,000 | \$498,232,778 | \$25,870 | \$127,433,051 | \$7,133 |
| OVER \$250,000 | \$647,319,514 | \$180,161 | \$114,813,003 | \$34,049 |
| TOTAL | \$2,899,086,063 | \$3,739 | \$891,394,669 | \$1,236 |

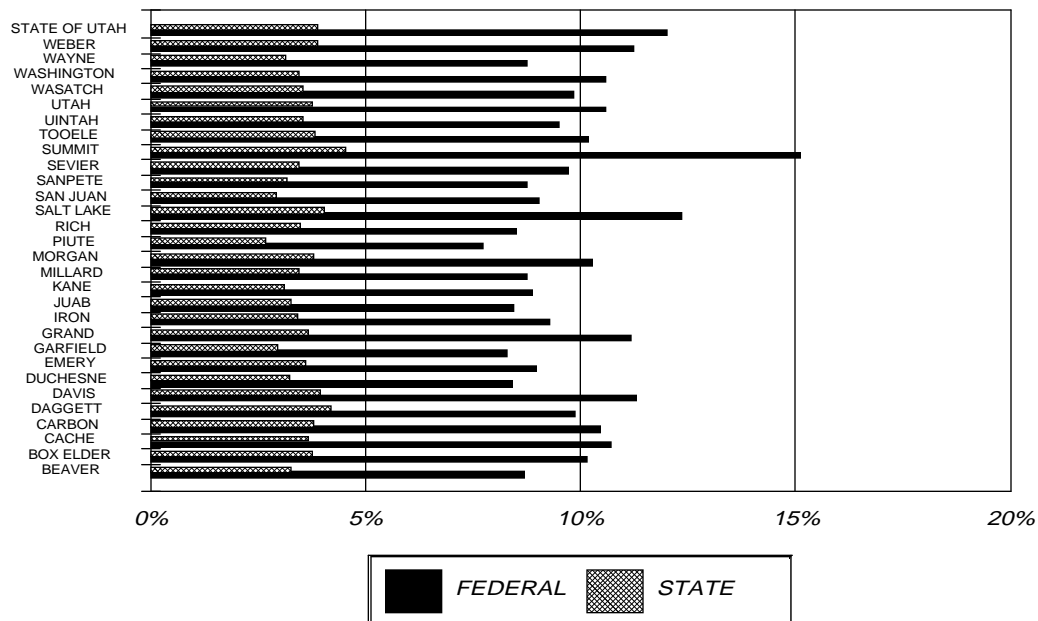
Federal and State Effective Tax Rates by Income Class



Utah State Tax Commission FY 95 Annual Report

INDIVIDUAL INCOME TAX

Federal and State Effective Tax Rates by County



1994 Federal and State Taxes by County

| County | Federal Adjusted Gross Income (AGI) | Average Federal Taxes | Total State Taxes | Average State Taxes |
|---------------|---|-----------------------------|-------------------------|---------------------------|
| BEAVER | \$39,314,236 | \$1,909 | \$1,218,089 | \$711 |
| BOX ELDER | \$429,393,777 | \$2982 | \$15,842,512 | \$1,122 |
| CACHE | \$807,207,651 | \$2,989 | \$26,477,560 | \$1,066 |
| CARBON | \$207,008,280 | \$2,887 | \$7,755,181 | \$1,082 |
| DAGGETT | \$7,595,497 | \$2,679 | \$296,706 | \$1,192 |
| DAVIS | \$2,677,104,540 | \$3,796 | \$102,304,518 | \$1,382 |
| DUCHESNE | \$103,488,433 | \$1,867 | \$3,381,570 | \$737 |
| EMERY | \$95,134,855 | \$2,443 | \$3,380,093 | \$1,009 |
| GARFIELD | \$33,314,851 | \$1,649 | \$931,073 | \$587 |
| GRAND | \$69,570,476 | \$2,535 | \$2,480,641 | \$873 |
| IRON | \$223,277,965 | \$2,230 | \$6,978,037 | \$831 |
| JUAB | \$55,327,478 | \$1,979 | \$1,766,735 | \$763 |
| KANE | \$51,559,902 | \$1,849 | \$1,539,925 | \$700 |
| MILLARD | \$96,834,063 | \$2,223 | \$3,296,679 | \$883 |
| MORGAN | \$75,192,016 | \$3,248 | \$2,886,117 | \$1,226 |
| PIUTE | \$8,744,721 | \$1,601 | \$203,549 | \$531 |
| RICH | \$13,299,415 | \$1,825 | \$503,528 | \$794 |
| SALT LAKE | \$10,411,438,240 | \$3,939 | \$421,573,459 | \$1,351 |
| SAN JUAN | \$68,216,628 | \$2,005 | \$1,844,910 | \$692 |
| SANPETE | \$131,659,346 | \$2,003 | \$4,237,750 | \$757 |
| SEVIER | \$142,430,159 | \$2,445 | \$4,808,776 | \$874 |
| SUMMIT | \$422,036,457 | \$6,626 | \$19,599,648 | \$2,170 |
| TOOELE | \$351,448,525 | \$2,928 | \$12,359,373 | \$1,147 |
| UINTAH | \$192,945,809 | \$2,349 | \$6,689,159 | \$900 |
| UTAH | \$2,915,437,874 | \$3,020 | \$111,124,748 | \$1,168 |
| WASATCH | \$117,126,886 | \$2,677 | \$4,166,328 | \$986 |
| WASHINGTON | \$644,269,707 | \$2,923 | \$21,441,992 | \$1,002 |
| WAYNE | \$15,141,773 | \$1,759 | \$483,576 | \$646 |
| WEBER | \$2,191,649,796 | \$3,363 | \$82,159,505 | \$1,201 |
| STATE OF UTAH | \$24,211,737,761 | \$3,739 | \$891,394,669 | \$831 |

Tax Rate

The Local Sales and Use Tax must be adopted by local ordinance and currently all local governments imposing the tax levy the full 1 percent (effective January 1, 1990) of the purchase price on the same transaction that the state sales and use tax is applied. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

Historically, this tax was 1/2 of 1 percent (July 1, 1959 - June 30, 1975); 3/4 of 1 percent (July 1, 1975 - June 30, 1983); 7/8 of 1 percent (July 1, 1983 - June 30, 1986); 29/32 of 1 percent July 1, 1986 to December 31, 1989; and 1 percent thereafter.

Disposition of Revenue

Revenue is returned to participating local government units. For calendar 1989, 25 percent of local sales taxes were returned to local government on a prorated population basis, while 75 percent was distributed on a point-of-sales basis. Under Utah statute, that distribution changed to a 40 percent - 60 percent population/point of sale basis, respectively, from July 1, 1991 through June 30, 1992. From July 1, 1992 through June 30, 1993, the respective population/point of sale distribution was 45 percent - 55 percent. Beginning July 1, 1993, the distribution changed to a 50-50 division on a population-point of sale basis.

From January 1, 1990 through December 31, 1999, 1/64 percent of the Local Sales Tax, with an equal match of state sales taxes, has been earmarked for the Olympics Special Revenue Fund, for use by the Utah Sports Authority. Those funds are not included in these collection totals. Please see Overview of Collections for the collections in this fund.

Fiscal Year Revenue*

| | |
|------|--------------------------|
| 1986 | 106,596,224 ^r |
| 1987 | 107,965,991 ^r |
| 1988 | 107,911,328 ^r |
| 1989 | 117,229,769 ^r |
| 1990 | 127,393,793 ^r |
| 1991 | 147,184,955 ^r |
| 1992 | 157,949,323 |
| 1993 | 173,142,246 |
| 1994 | 188,542,186 |
| 1995 | 212,640,426 |

^r Revised

Collection totals since 1984 include accelerated sales tax collections not distributed until the September after the close of the fiscal year. Figures represent actual collections, less 2.5 percent

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Local Sales and use Tax amounts on pages 34 - 40 are based on the actual cash payouts made during the fiscal period.

Distribution of Local Sales and Use Taxes Fiscal Years 1992-1993, 1993-1994 and 1994-95

Net Distribution After Administrative Costs

Beaver County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|---------------------------------------|--------------------------|--------------------------|------------------------|--------------------------|------------------------|
| Beaver County | 78,014.96 | 85,614.37 | 9.74% | 99,103.00 | 15.76% |
| Beaver City | 202,281.46 | 204,254.65 | 0.98% | 231,483.84 | 13.33% |
| Milford | 72,339.37 | 69,679.58 | -3.68% | 86,999.64 | 24.86% |
| Minersville | 32,869.30 | 37,084.22 | 12.82% | 41,583.10 | 12.13% |
| <i>Total County and Cities</i> | <i>385,505.09</i> | <i>396,632.82</i> | <i>2.89%</i> | <i>459,169.58</i> | <i>15.77%</i> |
| <i>Total Cities and Towns</i> | <i>307,490.13</i> | <i>311,018.45</i> | <i>1.15%</i> | <i>360,066.58</i> | <i>15.77%</i> |

Box Elder County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|---------------------------------------|----------------------------|----------------------------|------------------------|----------------------------|------------------------|
| Box Elder County | 597,112.49 | 554,048.09 | -7.21% | 643,385.46 | 16.12% |
| Bear River | 31,497.54 | 36,361.64 | 15.44% | 40,899.62 | 12.48% |
| Brigham | 1,386,281.57 | 1,467,403.28 | 5.85% | 1,585,151.49 | 8.02% |
| Corinne | 36,560.92 | 40,865.46 | 11.77% | 44,814.92 | 9.66% |
| Deweyville | 16,622.73 | 18,852.72 | 13.42% | 20,617.98 | 9.36% |
| Elwood | 28,771.98 | 32,661.03 | 13.52% | 35,221.87 | 7.84% |
| Fielding | 20,172.47 | 23,005.91 | 14.05% | 25,466.80 | 10.70% |
| Garland | 89,159.81 | 94,391.65 | 5.87% | 102,254.65 | 8.33% |
| Honeyville | 58,764.35 | 66,108.88 | 12.50% | 71,694.78 | 8.45% |
| Howell | 10,486.74 | 11,643.51 | 11.03% | 13,103.47 | 12.54% |
| Mantua | 30,522.29 | 36,112.69 | 18.32% | 40,459.27 | 12.04% |
| Perry | 92,408.25 | 112,970.63 | 22.25% | 126,737.64 | 12.19% |
| Plymouth | 16,304.54 | 17,280.34 | 5.98% | 19,014.73 | 10.04% |
| Portage | 9,497.04 | 10,807.26 | 13.80% | 11,784.00 | 9.04% |
| Snowville | 23,939.85 | 25,268.22 | 5.55% | 30,389.23 | 20.27% |
| Tremonton | 503,859.80 | 522,046.51 | 3.61% | 566,462.26 | 8.51% |
| Willard | 84,907.50 | 93,287.66 | 9.87% | 102,048.80 | 9.39% |
| <i>Total County and Cities</i> | <i>3,036,869.87</i> | <i>3,163,115.48</i> | <i>4.16%</i> | <i>3,479,506.97</i> | <i>10.00%</i> |
| <i>Total Cities and Towns</i> | <i>2,439,757.38</i> | <i>2,609,067.39</i> | <i>6.94%</i> | <i>2,836,121.51</i> | <i>8.70%</i> |

Cache County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|------------------------|
| Cache County | 249,045.41 | 282,871.40 | 13.58% | 311,067.09 | 9.97% |
| Amalga | 27,552.24 | 24,641.64 | -10.56% | 43,881.28 | 78.08% |
| Clarkston | 28,931.17 | 32,716.32 | 13.08% | 36,006.16 | 10.06% |
| Cornish | 9,897.58 | 11,889.76 | 20.13% | 13,497.83 | 13.52% |
| Hyde Park | 124,725.33 | 146,077.67 | 17.12% | 166,637.99 | 14.07% |
| Hyrum | 282,859.55 | 303,276.04 | 7.22% | 350,120.89 | 15.45% |
| Lewiston | 94,469.69 | 100,522.01 | 6.41% | 109,642.99 | 9.07% |
| Logan | 3,703,531.25 | 3,879,316.89 | 4.75% | 4,214,718.51 | 8.65% |
| Mendon | 34,728.50 | 39,692.08 | 14.29% | 44,820.26 | 12.92% |
| Millville | 58,066.15 | 67,285.47 | 15.88% | 75,747.77 | 12.58% |
| Newton | 34,116.50 | 37,600.26 | 10.21% | 39,048.52 | 3.85% |

Utah State Tax Commission FY 95 Annual Report

LOCAL SALES & USE TAX

| | | | | | |
|--------------------------------|---------------------|---------------------|--------------|---------------------|---------------|
| North Logan | 452,690.08 | 508,080.27 | 12.24% | 597,882.40 | 17.67% |
| Paradise | 27,949.76 | 31,239.64 | 11.77% | 34,059.60 | 9.03% |
| Providence | 169,897.48 | 190,452.94 | 12.10% | 212,719.22 | 11.69% |
| Richmond | 99,972.05 | 108,431.94 | 8.46% | 118,556.32 | 9.34% |
| River Heights | 58,877.28 | 65,159.35 | 10.67% | 71,116.75 | 9.14% |
| Smithfield | 405,183.10 | 440,205.31 | 8.64% | 502,062.62 | 14.05% |
| Wellsville | 111,194.98 | 121,147.94 | 8.95% | 136,052.95 | 12.30% |
| Trenton | 23,490.87 | 26,236.89 | 11.69% | 29,284.07 | 11.61% |
| Nibley | 58,586.15 | 68,910.25 | 17.62% | 78,505.03 | 13.92% |
| Total County and Cities | 6,055,765.12 | 6,485,754.07 | 7.10% | 7,185,428.25 | 10.79% |
| Total Cities and Towns | 5,806,719.71 | 6,202,882.67 | 6.82% | 6,874,361.16 | 10.83% |

Carbon County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Carbon County | 428,766.88 | 494,232.39 | 15.27% | 525,970.14 | 6.42% |
| Helper | 175,107.83 | 176,117.71 | 0.58% | 223,636.82 | 26.98% |
| Hiawatha | 1,593.88 | 0.00 | -100.00% | 0.00 | N.A. |
| Price | 1,337,982.03 | 1,299,267.82 | -2.89% | 1,522,120.98 | 17.15% |
| Scofield | 3,381.62 | 6,493.00 | 92.01% | 8,571.46 | 32.01% |
| Sunnyside | 22,795.05 | 24,132.60 | 5.87% | 30,305.85 | 25.58% |
| Wellington | 93,707.08 | 102,318.31 | 9.19% | 110,759.67 | 8.25% |
| E Carbon | 77,034.52 | 70,400.78 | -8.61% | 81,311.00 | 15.50% |
| Total County and Cities | 2,140,368.89 | 2,172,962.61 | 1.52% | 2,502,675.92 | 15.17% |
| Total Cities and Towns | 1,711,602.01 | 1,678,730.22 | -1.92% | 1,976,705.78 | 17.75% |

Daggett County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|------------------|-------------------|-----------------|------------------|-----------------|
| Daggett County | 52,259.07 | 104,489.00 | 99.94% | 62,310.76 | -40.37% |
| Manila | 19,103.45 | 24,198.35 | 26.67% | 23,829.94 | -1.52% |
| Total County and Cities | 71,362.52 | 128,687.35 | 80.33% | 86,140.70 | -33.06% |
| Total Cities and Towns | 19,103.45 | 24,198.35 | 26.67% | 23,829.94 | -1.52% |

Davis County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|----------------------|----------------------|-----------------|----------------------|-----------------|
| Davis County | 449,016.69 | 497,536.18 | 10.81% | 512,598.75 | 3.03% |
| Bountiful | 3,521,860.58 | 3,689,955.04 | 4.77% | 3,840,663.86 | 4.08% |
| Centerville | 997,329.67 | 1,070,911.06 | 7.38% | 1,196,670.37 | 11.74% |
| Clearfield | 1,397,558.06 | 1,495,222.22 | 6.99% | 1,707,561.76 | 14.20% |
| Fruit Heights | 193,935.76 | 221,553.63 | 14.24% | 248,234.16 | 12.04% |
| Farmington | 724,316.41 | 773,275.52 | 6.76% | 874,415.27 | 13.08% |
| Kaysville | 837,405.22 | 982,549.76 | 17.33% | 1,099,152.31 | 11.87% |
| Layton | 4,347,311.27 | 4,727,854.69 | 8.75% | 5,506,321.18 | 16.47% |
| North Salt Lake | 830,407.01 | 891,082.79 | 7.31% | 940,637.28 | 5.56% |
| South Weber | 196,537.83 | 215,504.62 | 9.65% | 247,322.63 | 14.76% |
| Sunset | 450,320.16 | 449,578.18 | -0.16% | 480,486.69 | 6.88% |
| Syracuse | 460,654.38 | 510,281.14 | 10.77% | 596,461.31 | 16.89% |
| West Point | 193,000.80 | 218,587.38 | 13.26% | 238,838.45 | 9.26% |
| Woods Cross | 864,351.30 | 941,793.31 | 8.96% | 1,103,805.17 | 17.20% |
| Clinton | 359,870.09 | 406,367.57 | 12.92% | 448,212.97 | 10.30% |
| West Bountiful | 424,044.45 | 534,264.45 | 25.99% | 622,024.57 | 16.43% |
| Total County and Cities | 16,247,919.68 | 17,626,317.54 | 8.48% | 19,663,406.73 | 11.56% |
| Total Cities and Towns | 15,798,902.99 | 17,128,781.36 | 8.42% | 19,150,807.98 | 11.80% |

Duchesne County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Duchesne County | 421,708.00 | 431,504.00 | 2.32% | 491,350.42 | 13.87% |
| Altamont | 20,976.07 | 22,619.66 | 7.84% | 22,664.20 | 0.20% |
| Duchesne | 102,649.30 | 109,954.43 | 7.12% | 117,304.31 | 6.68% |
| Myton | 22,311.71 | 27,226.45 | 22.03% | 29,926.39 | 9.92% |
| Roosevelt | 511,229.02 | 500,913.21 | -2.02% | 539,858.82 | 7.77% |
| Tabiona | 6,265.92 | 6,703.18 | 6.98% | 7,522.79 | 12.23% |
| Total County and Cities | 1,085,140.02 | 1,098,920.93 | 1.27% | 1,208,626.93 | 9.98% |
| Total Cities and Towns | 663,432.02 | 667,416.93 | 0.60% | 717,276.51 | 7.47% |

Utah State Tax Commission FY 95 Annual Report

LOCAL SALES & USE TAX

Emery County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|
| Emery County | 148,865.38 | 110,704.62 | -25.63% | 144,925.58 | 30.91% |
| Castle Dale | 135,155.25 | 140,947.67 | 4.29% | 157,792.44 | 11.95% |
| Clawson | 7,488.89 | 8,105.01 | 8.23% | 9,149.83 | 12.89% |
| Cleveland | 30,468.56 | 33,136.35 | 8.76% | 38,636.07 | 16.60% |
| Elmo | 13,855.75 | 15,268.81 | 10.20% | 17,942.57 | 17.51% |
| Emery City | 15,200.76 | 16,461.03 | 8.29% | 19,084.55 | 15.94% |
| Ferron | 95,265.10 | 101,216.47 | 6.25% | 114,171.61 | 12.80% |
| Green River | 86,326.56 | 89,436.33 | 3.60% | 103,115.39 | 15.29% |
| Huntington | 151,453.06 | 165,915.33 | 9.55% | 192,736.36 | 16.17% |
| Orangeville | 98,148.97 | 104,991.44 | 6.97% | 113,273.34 | 7.89% |
| Total County and Cities | 782,228.28 | 786,183.06 | 0.51% | 910,827.74 | 15.85% |
| Total Cities and Towns | 633,362.90 | 675,478.44 | 6.65% | 765,902.16 | 13.39% |

Garfield County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|
| Garfield County | 175,046.86 | 190,745.44 | 8.97% | 199,029.21 | 4.34% |
| Antimony | 0.00 | 2,644.82 | N.A. | 5,952.94 | 125.08% |
| Boulder | 7,594.18 | 8,431.98 | 11.03% | 12,125.90 | 43.81% |
| Cannonville | 8,501.79 | 10,858.97 | 27.73% | 11,436.99 | 5.32% |
| Escalante | 59,754.83 | 56,182.93 | -5.98% | 57,641.30 | 2.60% |
| Hatch | 8,322.45 | 8,950.65 | 7.55% | 8,909.64 | -0.46% |
| Henrieville | 7,500.41 | 8,092.17 | 7.89% | 8,882.14 | 9.76% |
| Panguitch | 131,755.92 | 141,009.35 | 7.02% | 150,284.33 | 6.58% |
| Tropic | 31,906.53 | 32,449.49 | 1.70% | 37,122.73 | 14.40% |
| Total County and Cities | 430,382.97 | 459,365.80 | 6.73% | 491,385.18 | 6.97% |
| Total Cities and Towns | 255,336.11 | 268,620.36 | 5.20% | 292,355.97 | 8.84% |

Grand County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|-------------------|-------------------|-----------------|---------------------|-----------------|
| Grand County | 178,039.90 | 184,439.44 | 3.59% | 225,344.42 | 22.18% |
| Moab | 677,772.93 | 653,670.57 | -3.56% | 734,538.36 | 12.37% |
| E Green River | 48,690.93 | 41,042.72 | -15.71% | 43,915.95 | 7.00% |
| Total County and Cities | 904,503.76 | 879,152.73 | -2.80% | 1,003,798.73 | 14.18% |
| Total Cities and Towns | 726,463.86 | 694,713.29 | -4.37% | 778,454.31 | 12.05% |

Iron County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Iron County | 210,021.81 | 230,911.98 | 9.95% | 238,796.84 | 3.41% |
| Cedar City | 1,715,972.84 | 1,779,355.60 | 3.69% | 2,046,630.41 | 15.02% |
| Enoch | 88,232.78 | 101,795.69 | 15.37% | 116,023.73 | 13.98% |
| Kanarraville | 11,257.85 | 13,714.86 | 21.82% | 14,407.59 | 5.05% |
| Paragonah | 14,004.45 | 16,729.60 | 19.46% | 19,693.73 | 17.72% |
| Parowan | 128,256.93 | 141,571.05 | 10.38% | 154,451.21 | 9.10% |
| Brian Head | 81,927.69 | 82,849.63 | 1.13% | 111,930.48 | 35.10% |
| Total County and Cities | 2,249,674.35 | 2,366,928.41 | 5.21% | 2,701,933.99 | 14.15% |
| Total Cities and Towns | 2,039,652.54 | 2,136,016.43 | 4.72% | 2,463,137.15 | 15.31% |

Juab County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|
| Juab County | 68,473.73 | 66,925.01 | -2.26% | 69,902.49 | 4.45% |
| Eureka | 28,843.19 | 32,134.98 | 11.41% | 35,960.82 | 11.91% |
| Levan | 19,987.54 | 22,004.56 | 10.09% | 23,502.81 | 6.81% |
| Mona | 27,299.92 | 31,134.59 | 14.05% | 34,468.62 | 10.71% |
| Nephi | 333,122.34 | 347,337.41 | 4.27% | 390,030.83 | 12.29% |
| Total County and Cities | 477,726.72 | 499,536.55 | 4.57% | 553,865.57 | 10.88% |
| Total Cities and Towns | 409,252.99 | 432,611.54 | 5.71% | 483,963.08 | 11.87% |

Utah State Tax Commission FY 95 Annual Report

LOCAL SALES & USE TAX

Kane County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|
| Kane County | 210,879.78 | 198,937.28 | -5.66% | 232,982.26 | 17.11% |
| Alton | 3,972.12 | 4,413.43 | 11.11% | 5,041.34 | 14.23% |
| Glendale | 15,458.70 | 15,702.02 | 1.57% | 17,811.20 | 13.43% |
| Kanab | 328,314.21 | 337,078.50 | 2.67% | 364,446.71 | 8.12% |
| Orderville | 25,751.47 | 45,864.54 | 78.10% | 50,802.85 | 10.77% |
| Big Water | 15,308.60 | 16,531.92 | 7.99% | 21,323.11 | 28.98% |
| Total County and Cities | 599,684.88 | 618,527.69 | 3.14% | 692,407.47 | 11.94% |
| Total Cities and Towns | 388,805.10 | 419,590.41 | 7.92% | 459,425.21 | 9.49% |

Millard County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|-------------------|-------------------|-----------------|---------------------|-----------------|
| Millard County | 274,193.63 | 255,706.17 | -6.74% | 299,556.74 | 17.15% |
| Delta | 320,275.59 | 341,029.21 | 6.48% | 378,357.31 | 10.95% |
| Fillmore | 190,448.27 | 191,520.72 | 0.56% | 218,015.58 | 13.83% |
| Hinckley | 30,315.07 | 33,955.80 | 12.01% | 37,574.19 | 10.66% |
| Holden | 19,423.90 | 21,544.88 | 10.92% | 23,801.72 | 10.48% |
| Kanosh | 19,477.86 | 21,638.82 | 11.09% | 23,850.16 | 10.22% |
| Leamington | 9,262.02 | 16,546.12 | 78.64% | 14,319.56 | -13.46% |
| Lynndyl | 4,841.94 | 6,423.16 | 32.66% | 6,846.69 | 6.59% |
| Meadow | 14,988.84 | 16,365.17 | 9.18% | 17,724.12 | 8.30% |
| Oak City | 26,286.55 | 28,744.68 | 9.35% | 31,501.15 | 9.59% |
| Scipio | 19,636.91 | 21,561.29 | 9.80% | 23,238.32 | 7.78% |
| Total County and Cities | 929,150.58 | 955,036.02 | 2.79% | 1,074,785.54 | 12.54% |
| Total Cities and Towns | 654,956.95 | 699,329.85 | 6.77% | 775,228.80 | 10.85% |

Morgan County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|
| Morgan County | 185,171.07 | 207,196.07 | 11.89% | 229,289.04 | 10.66% |
| Morgan | 198,531.87 | 204,766.55 | 3.14% | 227,454.42 | 11.08% |
| Total County and Cities | 383,702.94 | 411,962.62 | 7.36% | 456,743.46 | 10.87% |
| Total Cities and Towns | 198,531.87 | 204,766.55 | 3.14% | 227,454.42 | 11.08% |

Piute County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|------------------|------------------|-----------------|------------------|-----------------|
| Piute County | 13,362.93 | 14,782.56 | 10.62% | 20,309.78 | 37.39% |
| Circleville | 24,632.40 | 26,781.66 | 8.73% | 29,541.60 | 10.31% |
| Junction | 9,136.02 | 9,397.42 | 2.86% | 10,194.46 | 8.48% |
| Kingston | 4,578.59 | 6,747.00 | 47.36% | 7,262.54 | 7.64% |
| Marysvale | 17,535.64 | 19,554.79 | 11.51% | 22,766.98 | 16.43% |
| Total County and Cities | 69,245.58 | 77,263.43 | 11.58% | 90,075.36 | 16.58% |
| Total Cities and Towns | 55,882.65 | 62,480.87 | 11.81% | 69,765.58 | 11.66% |

Rich County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|
| Rich County | 35,828.80 | 35,171.49 | -1.83% | 38,985.35 | 10.84% |
| Garden City | 29,207.85 | 46,159.11 | 58.04% | 39,341.95 | -14.77% |
| Laketown | 16,987.80 | 21,060.17 | 23.97% | 20,407.97 | -3.10% |
| Randolph | 32,776.61 | 42,826.10 | 30.66% | 35,266.24 | -17.65% |
| Woodruff | 9,180.15 | 9,545.02 | 3.97% | 10,050.85 | 5.30% |
| Total County and Cities | 123,981.21 | 154,761.89 | 24.83% | 144,052.36 | -6.92% |
| Total Cities and Towns | 88,152.41 | 119,590.40 | 35.66% | 105,067.01 | -12.14% |

Salt Lake County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|------------------|------------------|------------------|-----------------|------------------|-----------------|
| Salt Lake County | 23,314,988.17 | 24,622,899.88 | 5.61% | 27,018,183.51 | 9.73% |
| Alta | 209,849.45 | 198,970.95 | -5.18% | 231,680.41 | 16.44% |
| Bluffdale | 109,950.28 | 138,986.16 | 26.41% | 177,855.86 | 27.97% |
| Draper | 690,101.68 | 923,458.53 | 33.81% | 1,107,819.57 | 19.96% |
| Midvale | 2,135,857.29 | 2,281,528.86 | 6.82% | 2,527,014.21 | 10.76% |
| Murray | 7,641,093.03 | 8,200,076.08 | 7.32% | 9,220,739.12 | 12.45% |
| Riverton | 740,038.86 | 802,741.70 | 8.47% | 942,174.29 | 17.37% |

Utah State Tax Commission FY 95 Annual Report

LOCAL SALES & USE TAX

| | | | | | |
|--------------------------------|----------------------|----------------------|--------------|-----------------------|---------------|
| Salt Lake City | 25,385,468.55 | 25,858,514.57 | 1.86% | 28,788,623.67 | 11.33% |
| Sandy | 6,437,728.83 | 7,059,069.64 | 9.65% | 8,190,169.36 | 16.02% |
| South Jordan | 618,194.20 | 818,773.93 | 32.45% | 1,004,368.93 | 22.67% |
| South Salt Lake | 5,592,089.76 | 6,241,015.34 | 11.60% | 7,102,255.70 | 13.80% |
| West Jordan | 3,686,409.55 | 4,176,520.89 | 13.30% | 4,572,161.70 | 9.47% |
| West Valley | 9,185,168.01 | 9,907,803.35 | 7.87% | 10,971,522.47 | 10.74% |
| Total County and Cities | 85,746,937.66 | 91,230,359.88 | 6.39% | 101,854,568.80 | 11.65% |
| Total Cities and Towns | 62,431,949.49 | 66,607,460.00 | 6.69% | 74,836,385.29 | 12.35% |

San Juan County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|-------------------|-------------------|-----------------|---------------------|-----------------|
| San Juan County | 436,910.13 | 505,814.92 | 15.77% | 576,224.10 | 13.92% |
| Blanding | 248,413.33 | 274,233.41 | 10.39% | 305,089.44 | 11.25% |
| Monticello | 166,091.94 | 181,480.03 | 9.26% | 187,378.73 | 3.25% |
| Total County and Cities | 851,415.40 | 961,528.36 | 12.93% | 1,068,692.27 | 11.15% |
| Total Cities and Towns | 414,505.27 | 455,713.44 | 9.94% | 492,468.17 | 8.07% |

Sanpete County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Sanpete County | 120,117.15 | 126,963.32 | 5.70% | 143,370.01 | 12.92% |
| Centerfield | 41,259.58 | 49,571.96 | 20.15% | 60,389.96 | 21.82% |
| Ephraim | 241,707.36 | 275,997.00 | 14.19% | 306,890.56 | 11.19% |
| Fairview | 59,485.68 | 68,925.15 | 15.87% | 79,520.91 | 15.37% |
| Fayette | 8,368.85 | 9,521.66 | 13.78% | 10,470.98 | 9.97% |
| Fountain Green | 30,037.75 | 36,608.67 | 21.88% | 39,707.44 | 8.46% |
| Gunnison | 142,513.34 | 165,193.89 | 15.91% | 197,201.66 | 19.38% |
| Manti | 155,074.07 | 169,104.00 | 9.05% | 174,220.89 | 3.03% |
| Mayfield | 21,007.81 | 23,174.15 | 10.31% | 26,361.22 | 13.75% |
| Moroni | 61,151.45 | 67,802.32 | 10.88% | 79,158.27 | 16.75% |
| Mount Pleasant | 175,365.59 | 182,913.38 | 4.30% | 205,731.87 | 12.48% |
| Spring City | 34,619.63 | 38,449.68 | 11.06% | 41,962.34 | 9.14% |
| Sterling | 10,934.95 | 11,765.37 | 7.59% | 13,727.63 | 16.68% |
| Wales | 8,911.00 | 10,183.74 | 14.28% | 11,100.80 | 9.01% |
| Total County and Cities | 1,110,554.21 | 1,236,174.29 | 11.31% | 1,389,814.54 | 12.43% |
| Total Cities and Towns | 990,437.06 | 1,109,210.97 | 11.99% | 1,246,444.53 | 12.37% |

Sevier County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Sevier County | 156,150.08 | 144,771.26 | -7.29% | 156,417.64 | 8.04% |
| Annabella | 22,173.24 | 25,200.72 | 13.65% | 28,158.56 | 11.74% |
| Aurora | 52,973.41 | 60,308.08 | 13.85% | 61,054.25 | 1.24% |
| Elsinore | 30,603.47 | 33,658.30 | 9.98% | 37,843.21 | 12.43% |
| Glenwood | 19,603.65 | 22,415.56 | 14.34% | 25,167.82 | 12.28% |
| Joseph | 10,076.03 | 11,183.65 | 10.99% | 12,720.56 | 13.74% |
| Koosharem | 12,871.64 | 14,163.14 | 10.03% | 17,306.88 | 22.20% |
| Monroe | 71,527.69 | 80,792.06 | 12.95% | 95,461.97 | 18.16% |
| Redmond | 38,407.32 | 51,118.34 | 33.10% | 52,320.81 | 2.35% |
| Richfield | 772,221.26 | 840,876.81 | 8.89% | 940,101.76 | 11.80% |
| Salina | 208,982.22 | 218,154.92 | 4.39% | 241,385.49 | 10.65% |
| Sigurd | 26,078.59 | 28,523.80 | 9.38% | 32,199.18 | 12.89% |
| Total County and Cities | 1,421,668.60 | 1,531,166.64 | 7.70% | 1,700,138.13 | 11.04% |
| Total Cities and Towns | 1,265,518.52 | 1,386,395.38 | 9.55% | 1,543,720.49 | 11.35% |

Summit County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Summit County | 817,801.05 | 960,234.61 | 17.42% | 1,188,988.82 | 23.82% |
| Coalville | 112,569.39 | 124,416.89 | 10.52% | 113,507.43 | -8.77% |
| Francis | 18,849.62 | 21,624.81 | 14.72% | 25,862.45 | 19.60% |
| Henefer | 29,181.80 | 31,774.59 | 8.88% | 35,450.87 | 11.57% |
| Kamas | 91,286.14 | 98,040.11 | 7.40% | 117,125.12 | 19.47% |
| Oakley | 31,779.33 | 37,005.22 | 16.44% | 44,234.43 | 19.54% |
| Park City | 1,963,382.11 | 1,995,667.37 | 1.64% | 2,554,829.04 | 28.02% |
| Total County and Cities | 3,064,849.44 | 3,268,763.60 | 6.65% | 4,079,998.16 | 24.82% |
| Total Cities and Towns | 2,247,048.39 | 2,308,528.99 | 2.74% | 2,891,009.34 | 25.23% |

Utah State Tax Commission FY 95 Annual Report

LOCAL SALES & USE TAX

Tooele County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Tooele County | 437,683.08 | 437,589.14 | -0.02% | 559,276.06 | 27.81% |
| Grantsville | 262,096.93 | 280,351.55 | 6.96% | 313,208.43 | 11.72% |
| Ophir | 1,098.19 | 1,239.84 | 12.90% | 1,690.95 | 36.38% |
| Stockton | 21,767.33 | 23,607.66 | 8.45% | 23,969.15 | 1.53% |
| Tooele | 1,291,775.72 | 1,324,202.05 | 2.51% | 1,486,870.87 | 12.28% |
| Vernon | 9,228.16 | 10,158.64 | 10.08% | 11,235.26 | 10.60% |
| Wendover | 106,757.07 | 109,340.69 | 2.42% | 121,310.01 | 10.95% |
| Rush Valley | 14,960.42 | 17,027.03 | 13.81% | 18,920.82 | 11.12% |
| Total County and Cities | 2,145,366.90 | 2,203,516.60 | 2.71% | 2,536,481.55 | 15.11% |
| Total Cities and Towns | 1,707,683.82 | 1,765,927.46 | 3.41% | 1,977,205.49 | 11.96% |

Uintah County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Uintah County | 714,495.77 | 778,570.71 | 8.97% | 859,224.09 | 10.36% |
| Naples | 259,437.94 | 208,623.96 | -19.59% | 253,227.69 | 21.38% |
| Vernal | 1,354,683.06 | 1,203,177.31 | -11.18% | 1,331,614.34 | 10.67% |
| Ballard | 57,553.07 | 58,827.11 | 2.21% | 63,805.41 | 8.46% |
| Total County and Cities | 2,386,169.84 | 2,249,199.09 | -5.74% | 2,507,871.53 | 11.50% |
| Total Cities and Towns | 1,671,674.07 | 1,470,628.38 | -12.03% | 1,648,647.44 | 12.10% |

Utah County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|----------------------|----------------------|-----------------|----------------------|-----------------|
| Utah County | 755,088.17 | 794,322.71 | 5.20% | 846,194.84 | 6.53% |
| Alpine | 186,400.32 | 203,018.04 | 8.92% | 230,141.31 | 13.36% |
| American Fork | 1,555,554.73 | 1,677,125.05 | 7.82% | 1,843,933.89 | 9.95% |
| Genola | 36,875.75 | 41,140.04 | 11.56% | 45,772.93 | 11.26% |
| Goshen | 26,512.71 | 30,638.39 | 15.56% | 35,088.74 | 14.53% |
| Lehi | 578,089.26 | 658,729.16 | 13.95% | 763,288.63 | 15.87% |
| Lindon | 312,922.67 | 383,434.30 | 22.53% | 411,874.36 | 7.42% |
| Mapleton | 191,880.08 | 225,650.43 | 17.60% | 251,425.52 | 11.42% |
| Orem | 7,702,569.89 | 8,515,626.84 | 10.56% | 9,333,787.89 | 9.61% |
| Payson | 682,026.29 | 716,841.28 | 5.10% | 781,547.52 | 9.03% |
| Pleasant Grove | 860,394.08 | 933,466.47 | 8.49% | 1,025,820.60 | 9.89% |
| Provo | 7,877,423.32 | 8,492,421.50 | 7.81% | 9,344,902.38 | 10.04% |
| Salem | 123,541.12 | 148,427.78 | 20.14% | 159,582.67 | 7.52% |
| Santaquin | 133,862.64 | 148,296.62 | 10.78% | 167,544.36 | 12.98% |
| Highland | 238,776.88 | 289,878.96 | 21.40% | 363,100.75 | 25.26% |
| Spanish Fork | 1,142,609.31 | 1,264,569.84 | 10.67% | 1,457,623.21 | 15.27% |
| Springville | 1,041,630.33 | 1,130,955.41 | 8.58% | 1,285,481.64 | 13.66% |
| Vineyard | 95,349.27 | 117,199.85 | 22.92% | 98,111.77 | -16.29% |
| Cedar Hills | 35,257.72 | 40,750.63 | 15.58% | 46,535.81 | 14.20% |
| Elk Ridge | 35,453.86 | 42,147.11 | 18.88% | 48,758.25 | 15.69% |
| Woodland Hills | 13,850.00 | 16,108.40 | 16.31% | 24,853.09 | 54.29% |
| Total County and Cities | 23,626,068.40 | 25,870,748.81 | 9.50% | 28,565,370.16 | 10.42% |
| Total Cities and Towns | 22,870,980.23 | 25,076,426.10 | 9.64% | 27,719,175.32 | 10.54% |

Wasatch County

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|--------------------------------|-------------------|-------------------|-----------------|---------------------|-----------------|
| Wasatch County | 188,969.46 | 194,962.48 | 3.17% | 222,101.45 | 13.92% |
| Charleston | 16,445.69 | 18,807.22 | 14.36% | 23,490.30 | 24.90% |
| Heber | 490,655.11 | 523,789.15 | 6.75% | 588,092.70 | 12.28% |
| Midway | 115,785.36 | 134,725.36 | 16.36% | 156,123.02 | 15.88% |
| Wallsburg | 13,241.07 | 14,602.31 | 10.28% | 16,414.77 | 12.41% |
| Total County and Cities | 825,096.69 | 886,886.52 | 7.49% | 1,006,222.24 | 13.46% |
| Total Cities and Towns | 636,127.23 | 691,924.04 | 8.77% | 784,120.79 | 13.32% |

Utah State Tax Commission FY 95 Annual Report

LOCAL SALES & USE TAX

Washington County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|---------------------|---------------------|-----------------|---------------------|-----------------|
| Washington County | 187,664.43 | 208,486.09 | 11.10% | 236,221.83 | 13.30% |
| Enterprise | 56,342.24 | 62,838.58 | 11.53% | 71,953.01 | 14.50% |
| Hurricane | 357,563.95 | 437,645.18 | 22.40% | 732,475.23 | 67.37% |
| Ivins | 82,660.87 | 97,769.36 | 18.28% | 113,941.81 | 16.54% |
| La Verkin | 93,333.60 | 110,606.51 | 18.51% | 132,814.99 | 20.08% |
| Leeds | 14,396.98 | 17,979.13 | 24.88% | 20,810.89 | 15.75% |
| Rockville | 9,186.69 | 10,456.48 | 13.82% | 10,967.46 | 4.89% |
| St George | 4,117,925.15 | 4,656,856.75 | 13.09% | 5,440,438.79 | 16.83% |
| Santa Clara | 120,961.40 | 141,692.17 | 17.14% | 168,603.62 | 18.99% |
| Springdale | 85,850.00 | 95,432.19 | 11.16% | 108,111.72 | 13.29% |
| Toquerville | 23,594.99 | 26,076.32 | 10.52% | 30,104.19 | 15.45% |
| Virgin | 11,825.02 | 13,062.36 | 10.46% | 14,515.60 | 11.13% |
| Washington | 242,708.49 | 290,542.26 | 19.71% | 373,551.66 | 28.57% |
| Hildale | 72,227.26 | 81,231.06 | 12.47% | 104,148.35 | 28.21% |
| Total County and Cities | 5,476,241.07 | 6,250,674.44 | 14.14% | 7,558,659.15 | 20.93% |
| Total Cities and Towns | 5,288,576.64 | 6,042,188.35 | 14.25% | 7,322,437.32 | 21.19% |

Wayne County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|-------------------|-------------------|-----------------|-------------------|-----------------|
| Wayne County | 64,078.07 | 79,998.64 | 24.85% | 130,066.39 | 62.59% |
| Bicknell | 131,466.33 | 33,970.61 | 7.96% | 42,703.74 | 25.71% |
| Loa | 36,675.56 | 39,741.62 | 8.36% | 61,966.46 | 55.92% |
| Lyman | 9,278.42 | 10,596.03 | 14.20% | 11,513.87 | 8.66% |
| Torrey | 14,320.26 | 13,663.94 | -4.58% | 15,940.65 | 16.66% |
| Total County and Cities | 155,818.64 | 177,970.84 | 14.22% | 262,191.11 | 47.32% |
| Total Cities and Towns | 91,740.57 | 97,972.20 | 6.79% | 132,124.72 | 34.86% |

Weber County

| Community | 1992-1993 | 1993-1994 | % Change | 1994-1995 | % Change |
|--------------------------------|----------------------|----------------------|-----------------|----------------------|-----------------|
| Weber County | 1,046,198.77 | 1,120,485.84 | 7.10% | 1,256,913.44 | 12.18% |
| Farr West | 202,706.96 | 218,059.65 | 7.57% | 235,649.91 | 8.07% |
| Harrisville | 154,054.67 | 172,755.81 | 12.14% | 200,428.30 | 16.02% |
| Huntsville | 31,382.34 | 34,889.43 | 11.18% | 38,963.46 | 11.68% |
| North Ogden | 658,750.55 | 774,827.90 | 17.62% | 799,326.03 | 3.16% |
| Ogden | 8,115,534.87 | 8,338,930.84 | 2.75% | 9,242,328.30 | 10.83% |
| Plain City | 215,416.83 | 141,116.66 | -34.49% | 155,775.40 | 10.39% |
| Pleasant View | 188,257.51 | 208,011.36 | 10.49% | 245,218.49 | 17.89% |
| Riverdale | 1,524,686.10 | 1,756,284.28 | 15.19% | 2,063,675.49 | 17.50% |
| Roy | 1,772,015.17 | 1,929,837.58 | 8.91% | 2,105,526.90 | 9.10% |
| South Ogden | 1,002,540.84 | 1,065,688.58 | 6.30% | 1,195,451.41 | 12.18% |
| Uintah | 54,930.74 | 58,750.14 | 6.95% | 65,085.17 | 10.78% |
| Washington Terrace | 382,437.42 | 427,666.84 | 11.83% | 467,180.78 | 9.24% |
| West Haven | 342,996.90 | 388,694.18 | 13.32% | 410,786.94 | 5.68% |
| Total County and Cities | 15,691,909.67 | 16,635,999.09 | 6.02% | 18,482,310.02 | 11.10% |
| Total Cities and Towns | 14,645,710.90 | 15,515,513.25 | 5.94% | 17,225,396.58 | 11.02% |

Grand Total

| | | | | | |
|--------------------------|-----------------------|-----------------------|--------------|-------------------------|---------------|
| County and Cities | 178,475,308.98 | 190,784,097.16 | 6.90% | 213,717,148.14 * | 12.02% |
| Cities and Towns | 146,459,357.26 | 156,863,182.07 | 7.10% | 176,179,058.63 * | 12.31% |

*The Fiscal Year Revenue amounts on page 33 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Local Sales and Use Tax amounts are based on the actual cash payouts made during the fiscal period.

Tax Rate

The Motor Fuel Tax is 19 cents per gallon (effective April 1, 1987); governmental exemption or refund of tax on all governmental purchases; \$30 one-time license fee for distributors; 2 percent evaporation allowance; refunds for off-highway agricultural use.

Importers, refiners and distributors are liable to report this tax. Refunds for off-highway agricultural use can be claimed as a credit on Utah Individual Income or Corporation Franchise tax returns.

Disposition

Transportation Fund and General Fund

All of the 1987 5-cent-per-gallon tax increase is to be used for the repair of highways, roads and streets. Effective April 29, 1991, the Off-highway Vehicle Account of the General Fund is to receive annually the lesser of 0.5 percent of the Motor Fuel Tax revenues, or \$600,000. After appropriations to certain state government departments, the revenue is distributed 75 percent to the Utah Department of Transportation and 25 percent to city and county Class B and Class C road funds. The estimated amount of tax collected on gasoline used in motor-boats is transferred annually from the Transportation Fund to the Boating Account of the Division of Parks and Recreation budget in the General Fund for improving state-owned boating facilities.

Fiscal Year Revenue

| | |
|------|----------------------------|
| 1986 | 92,164,304 ^a |
| 1987 | 99,985,165 ^b |
| 1988 | 129,369,781 ^c |
| 1989 | 131,219,894 ^d |
| 1990 | 132,475,096 ^e |
| 1991 | 131,055,888 ^{f,r} |
| 1992 | 136,351,928 ^g |
| 1993 | 141,306,148 ^h |
| 1994 | 150,387,453 ⁱ |
| 1995 | 155,453,462 ^j |

^a \$793,545 is from gasohol tax of 14 cents per gallon.

^b \$47,374 is from gasohol tax of 19 cents per gallon.

^c \$18,629 is from gasohol tax of 19 cents per gallon.

^d \$97,038 is from gasohol tax of 19 cents per gallon.

^e \$79,226 is from gasohol tax of 19 cents per gallon.

^f \$79,538 is from gasohol tax of 19 cents per gallon.

^g \$52,009 is from gasohol tax of 19 cents per gallon.

^h \$1,900,720 is from gasohol tax of 19 cents per gallon.*

ⁱ \$2,769 is from gasohol tax of 19 cents per gallon.*

^j \$2,769 is from gasohol tax of 19 cents per gallon.*

*(These increases are due to greater use of gasohol in 1993 to meet federal air pollution standards in Utah County.)

j The Tax Commission stopped tracking production of gasohol in Fiscal 95.

Utah State Tax Commission FY 95 Annual Report

CORPORATE FRANCHISE AND INCOME TAX

Tax Rate

The Corporate Franchise and Income Tax rate is 5 percent of Utah net income for tax years beginning on or after January 1, 1984, with a \$100 minimum tax.

This tax is applicable to all corporations for the privilege of doing business in Utah or exercising corporate franchise in the state. The tax is prepaid for corporations incorporated or qualified prior to January 1, 1973. Corporations are taxed on a current-earnings basis if incorporated, qualified or reinstated on or after January 1, 1973.

Fiscal Year Revenue

| | |
|------|---------------------------|
| 1986 | 84,048,027 ^a |
| 1987 | 68,898,430 ^b |
| 1988 | 78,806,217 ^c |
| 1989 | 92,982,130 ^d |
| 1990 | 99,693,153 ^e |
| 1991 | 87,766,119 ^f |
| 1992 | 80,944,378 ^g |
| 1993 | 79,471,794 ^{h,r} |
| 1994 | 121,061,613 ⁱ |
| 1995 | 153,512,212 ^j |

Disposition of Revenue

Uniform School Fund

^a This total includes \$17,497,746 from the Mineral Production Tax withholding

^b This total includes \$8,007,188 from the Mineral Production Tax withholding

^c This total includes \$8,653,420 from the Mineral Production Tax withholding

^d This total includes \$5,648,203 from the Mineral Production Tax withholding

^e This total includes \$5,525,625 from the Mineral Production Tax withholding

^f This total includes \$5,300,776 from the Mineral Production Tax withholding

^g This total includes \$4,569,822 from the Mineral Production Tax withholding

^h This total includes \$4,801,669 from the Mineral Production Tax withholding

ⁱ This total includes \$5,516,903 from the Mineral Production Tax withholding

^j This total includes \$6,138,197 from the Mineral Production Tax withholding

^r revised

Tax Rate

The 1/4 of 1 percent Public Transit Tax applies to the purchase price on transactions under the state's sales and use tax laws. This tax, however, applies only in localities where voters have approved the tax to finance local bus service. Retailers are liable to collect the tax under the same conditions as applicable for sales and use tax. The Tax Commission acts as agent for the participating localities.

Disposition of Revenue

Returned to the participating city or county as applicable.

Fiscal Year Revenue*

| | |
|------|-------------------------|
| 1986 | 23,432,667 ^r |
| 1987 | 23,848,184 ^r |
| 1988 | 23,494,431 ^r |
| 1989 | 25,237,562 ^r |
| 1990 | 27,107,639 ^r |
| 1991 | 30,330,496 ^r |
| 1992 | 32,827,350 ^r |
| 1993 | 36,467,153 ¹ |
| 1994 | 39,787,580 |
| 1995 | 44,771,182 |

^r Revised

¹ Represents actual collections less 2.5 percent administrative fee collected by the Tax Commission.

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Public Transit Tax amounts listed on page 46 are based on the actual cash payouts made during the fiscal period.

Distribution of Public Transit Tax Fiscal Years 1992-1993, 1993-1994 and 1994-95

Net Distribution After Administrative Costs

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|------------------------|
| Logan | 977,098.39 | 1,025,563.30 | 4.96% | 1,099,830.78 | 7.24% |
| Davis County | 3,581,792.33 | 3,865,942.06 | 7.93% | 4,280,361.16 | 10.72% |
| Salt Lake County | 23,363,461.97 | 24,976,676.60 | 6.90% | 27,937,288.11 | 11.85% |
| Park City | 645,426.61 | 655,567.04 | 1.57% | 763,791.40 | 16.51% |
| Tooele County | 340,921.23 | 142,482.38 | -58.21% | 61,585.16 | -56.78% |
| Tooele | 0.00 | 194,946.08 | N.A. | 321,614.97 | 64.98% |
| Utah County | 0.00 | 0.00 | 0.00% | 8,128.52 | N.A. |
| Alpine | 0.00 | 4,307.85 | N.A. | 17,414.48 | 304.25% |
| American Fork | 378,237.05 | 410,672.96 | 8.58% | 445,995.58 | 8.60% |
| Lehi | 95,016.62 | 111,842.22 | 17.71% | 135,846.39 | 21.46% |
| Lindon | 62,744.70 | 89,541.72 | 42.71% | 91,024.56 | 1.66% |
| Mapleton | 0.00 | 0.00 | N.A. | 7,503.52 | N.A. |
| Orem | 2,080,381.12 | 2,403,590.36 | 15.54% | 2,597,083.94 | 8.05% |
| Payson | 0.00 | 0.00 | N.A. | 37,130.04 | N.A. |
| Pleasant Grove | 126,613.56 | 132,777.07 | 4.87% | 141,862.01 | 6.84% |
| Provo | 1,782,954.30 | 1,910,376.62 | 7.15% | 2,068,887.56 | 8.30% |
| Salem | 0.00 | 0.00 | N.A. | 4,674.20 | N.A. |
| Highland | 0.00 | 4,455.95 | N.A. | 31,352.63 | 603.61% |
| Spanish Fork | 0.00 | 0.00 | N.A. | 106,138.04 | N.A. |
| Springville | 189,223.39 | 216,142.82 | 14.23% | 244,850.91 | 13.28% |
| Cedar Hills | 0.00 | 565.95 | N.A. | 2,240.97 | 295.97% |
| Weber County | <u>3,882,693.06</u> | <u>4,084,044.98</u> | 5.19% | <u>4,533,096.26</u> | 11.00% |
| TOTAL | 37,506,564.33 | 40,229,495.96 | 7.26% | 44,937,701.19* | 11.70% |

*The Fiscal Year Revenue amounts listed on page 45 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Public Transit Tax amounts are based on the actual cash payouts made during the fiscal period.

Tax Rate

The Special Fuel Tax is 19 cents per gallon (effective April 1, 1987) for fuel other than gasoline used in the operation and propulsion of motor vehicles on Utah highways; governmental exemption; \$20 entrance permit required for nonpermitted vehicles; operators are licensed without a fee; dealers are licensed for \$30. An exemption certificate for vehicles powered by clean special fuels (such as propane, electricity and compressed natural gas) may be purchased. The exemption certificates cost \$36 for vehicles under 26,000 pounds registered gross vehicle weight and \$70 for vehicles 26,000 pounds or more registered gross vehicle weight.

Dealers are required to collect the tax on fuel placed in vehicle service tanks. Licensed users pay their tax on a use basis and claim credit for any tax paid at the point of sale. Returns are required of all users and user-dealers; however, users generally are not required to report fuel use on vehicles with a registered gross vehicle weight of less than 26,001 pounds unless they have bulk storage facilities.

Effective January 1, 1990, Utah became a member of the International Fuel Tax Agreement. The agreement is designed to simplify interstate fuel tax reporting for motor carriers by allowing them to report to a "base state," rather than all the states in which they travel.

Disposition of Revenue

Transportation Fund

Fiscal Year Revenue

| | |
|------|-------------------------|
| 1986 | 19,368,750 |
| 1987 | 20,626,224 |
| 1988 | 27,555,142 |
| 1989 | 29,305,153 |
| 1990 | 29,091,843 |
| 1991 | 36,786,420 ^r |
| 1992 | 33,405,386 |
| 1993 | 35,564,109 ^r |
| 1994 | 36,209,923 |
| 1995 | 40,662,095 |

^r Revised

INSURANCE PREMIUM TAX

Tax Rate

The Insurance Premium Tax is 2.25 percent of net premiums on property, casualty, life and other risks located in Utah; 5.85 percent of workmen's compensation insurance premiums (5.6 percent of government agency workmen's compensation insurance premiums); 0.45 percent of title insurance premiums; and 2.26 percent of motor vehicle insurance premiums for motor vehicle liability, uninsured motorist and personal injury protection. All rates are subject to retaliatory provisions.

The workmen's compensation insurance premium rate may be set between 1 and 8 percent; the rate for tax year 1995 set by the Industrial Commission was 5.85 percent.

This tax is applicable to all admitted insurers on total premiums received from insurance covering property or risks located in Utah.

Disposition of Revenue

General Fund

Fiscal Year Revenue

| | |
|------|-------------------------|
| 1986 | 26,077,060 |
| 1987 | 27,762,413 |
| 1988 | 28,223,290 |
| 1989 | 26,405,692 |
| 1990 | 30,019,888 |
| 1991 | 27,845,248 ^r |
| 1992 | 30,175,346 ^a |
| 1993 | 33,998,235 |
| 1994 | 38,166,689 |
| 1995 | 40,941,638 |

^r Revised

^a The collection figures include Self-Insurers' Tax plus Insurance Premium Tax amounts that go into the General Fund, but do not include the amounts that go into the Second Injury, Uninsured Employers' and Firemen's Pension funds.

Tax Rate

The Cigarette Tax was 23 cents per package of 20 cigarettes (1.15 cents per cigarette), effective April 27, 1987, and 26.5 cents per package of 20 cigarettes (1.325 cents per cigarette), effective July 1, 1991; \$30 license fee for retailers and dealers.

Tobacco products other than cigarettes are taxed at the rate of 35 percent of manufacturers' sale price delivered to Utah. Prior to July 1, 1986, the tax was 25 percent. Quarterly returns are required of dealers who are liable for payment of tax on other tobacco products.

The Cigarette Tax is applicable to wholesalers and distributors who purchase stamps or use cigarette stamping machines for payment of the tax. There is a 4 percent discount on stamp purchases in excess of \$25.

Fiscal Year Revenue

| | |
|------|-------------------------|
| 1986 | 13,134,473 |
| 1987 | 15,957,172 |
| 1988 | 21,630,750 |
| 1989 | 23,091,698 |
| 1990 | 22,256,258 |
| 1991 | 23,264,779 [†] |
| 1992 | 26,100,313 |
| 1993 | 25,766,586 |
| 1994 | 27,651,694 |
| 1995 | 28,493,692 |

Disposition of Revenue

General Fund

[†] Revised

Tax Rate

The Inheritance Tax is equal to the state death tax credit allowed by the Internal Revenue Service on the Federal Estate Tax Return.

The tax is applicable to all estates filing a Federal Estate Tax Return, form 706.

Note: Waivers of lien are not required to transfer property.

Fiscal Year Revenue

| | |
|------|------------------------|
| 1986 | 4,725,406 |
| 1987 | 2,317,607 |
| 1988 | 3,443,460 |
| 1989 | 9,766,221 |
| 1990 | 7,593,334 |
| 1991 | 4,811,255 |
| 1992 | 3,974,780 |
| 1993 | 7,626,758 ^r |
| 1994 | 8,188,879 |
| 1995 | 24,955,923 |

Disposition of Revenue

General Fund

^r revised

Utah State Tax Commission FY 95 Annual Report

MOTOR VEHICLE REGISTRATION FEES

Fee Schedule

Fees are applicable for every motor vehicle, combination of vehicles, trailer, semitrailer or vintage vehicle operated on public roads or highways, unless exempt.

These fees are applied singly and in combination for various motor vehicle transactions:

Registration/Title Fees

| | |
|---|---------|
| Passenger Vehicle | \$11.00 |
| (plus \$2.50 Drivers Education Tax and \$1 Insurance Database Fee) | |
| Motorcycle | \$ 7.50 |
| (plus \$5 Drivers Education Tax and \$1 Insurance Database Fee) | |

Plus:

Additional annual registration renewal fees:

| | |
|--|---------|
| Personalized License Plates | \$10.00 |
| Centennial License Plates (until 1996) | \$20.00 |
| Title fee (for new titles) | \$6.00 |
| Manufacturing Fee (for new plates) | \$ 5.00 |

Special License Plates

| | |
|---|---------------|
| Personalized License Plate | \$50.00 |
| (plus \$5 manufacturing fee) | |
| Centennial License Plate | \$25.00 |
| (Personalized - add \$50) | |
| Vintage Vehicle Plate | \$65.00 |
| (Personalized - add \$50) | |
| (Centennial - add \$20) | |
| Special Group Plates | up to \$50.00 |
| (Personalized - add \$20) | |
| (Centennial not available on most special group plates) | |

Trailers

| | |
|--|---------|
| Private Trailer under 750 lbs. (unladen) | \$ 7.50 |
| Trailers over 750 lbs. (unladen) | \$10.00 |

Fiscal Year Revenue

| | |
|------|-------------------------|
| 1986 | 18,103,762 |
| 1987 | 17,925,818 |
| 1988 | 17,583,916 |
| 1989 | 17,419,327 |
| 1990 | 17,741,079 |
| 1991 | 18,118,819 ^r |
| 1992 | 19,302,541 |
| 1993 | 19,678,781 ^r |
| 1994 | 20,986,808 |
| 1995 | 21,822,791 |

1

^r Revised

MOTOR VEHICLE REGISTRATION FEES

Heavy Trucks

(1) Vehicles to transport passengers for hire
or property for hire

Based on gross laden weight:

| | |
|---------------------------|---------|
| 6,001 lbs. to 12,000 lbs. | \$11.00 |
|---------------------------|---------|

| | |
|----------------------------|---------|
| 12,001 lbs. to 16,000 lbs. | \$45.00 |
|----------------------------|---------|

(add \$2.50 Drivers Education Tax
and \$1 Insurance Database Fee)

Plus:

\$16.50 per 2,000 lbs. up to 80,000 lbs.

(80,000 lbs. is the legal load limit
without an overload permit)

(2) Vehicles to transport farm products or
implements by farmer

| | |
|---------------------------|---------|
| 6,001 lbs. to 12,000 lbs. | \$11.00 |
|---------------------------|---------|

| | |
|----------------------------|---------|
| 12,001 lbs. to 16,000 lbs. | \$30.00 |
|----------------------------|---------|

(add \$2.50 Drivers Education Tax
and \$1 Insurance Database Fee)

Plus:

\$8 per 2,000 lbs. up to 80,000 lbs.

Disposition

After appropriations to certain state government departments, the balance is distributed 75 percent to the State Department of Transportation and 25 percent to city and county Class B and Class C Road Funds.

TOURISM , RECREATION, CULTURAL AND CONVENTION FACILITIES TAX*

Tax Rate

The Tourism, Recreation, Cultural and Convention Facilities Tax permits counties to impose any or all of the following options:

- a tax of up to 3 percent on all short-term leases and rental of motor vehicles not exceeding 30 days, except when the rental vehicle is replacing a motor vehicle that is being repaired pursuant to a repair or insurance agreement;
- a tax of up to 1 percent of all sales of prepared foods and beverages sold by restaurants for immediate consumption; and
- a tax of up to 1/2 of 1 percent of the rent for every occupancy of a suite, room or rooms in motels, hotels, inns or similar public accommodations.

This tax is in addition to the applicable sales tax and/or transient room tax and must be renewed annually by the county legislative body.

Disposition of Revenue

The tax is distributed to the counties that impose the tax. The tax may be imposed for the purpose of financing, in whole or in part, tourism promotion and the development, operation and maintenance of tourist, recreation, cultural and convention facilities.

Fiscal Year Revenue

| | |
|------|-------------------------|
| 1991 | 1,297,131 |
| 1992 | 7,766,386 |
| 1993 | 13,480,252 ^r |
| 1994 | 15,037,582 |
| 1995 | 16,677,406 ¹ |

^r revised

¹ The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Tourism, Recreation, Cultural and Convention Facilities Tax amounts listed on page 58 are based on the actual cash payouts made during the fiscal period.

* Listed in Overview of Collections as "Tourism Tax"

Distribution of Tourist, Recreation, Cultural & Convention Facilities Tax* Fiscal Years 1992-1993, 1993-1994 and 1994-95

Net Distribution After Administrative Costs

Restaurant Tax

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|-------------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|
| Box Elder County | 179,929.17 | 237,954.08 | 32.25% | 206,622.49 | -13.17% |
| Cache County | 361,968.83 | 377,408.88 | 4.27% | 393,378.95 | 4.23% |
| Daggett County | 0.00 | 0.00 | N.A. | 10,493.41 | N.A. |
| Davis County | 228,573.17 | 910,523.04 | 298.35% | 1,024,125.09 | 12.48% |
| Garfield County | 0.00 | 4,344.01 | N.A. | 86,453.98 | 1,890.19% |
| Iron County | 60,905.55 | 199,703.05 | 227.89% | 227,089.27 | 13.71% |
| Morgan County | 18,657.81 | 23,582.57 | 26.40% | 13,339.30 | -43.44% |
| Rich County | 0.00 | 18,372.59 | N.A. | 30,329.99 | 65.08% |
| Salt Lake County | 6,404,222.83 | 6,743,056.99 | 5.29% | 7,390,111.24 | 9.60% |
| Sanpete County | 58,722.94 | 45,108.41 | -23.18% | 53,828.43 | 19.33% |
| Sevier County | 2,385.77 | 82,531.69 | 3359.33% | 104,198.97 | 26.25% |
| Summit County | 359,164.08 | 503,371.11 | 40.15% | 588,278.28 | 16.87% |
| Tooele County | 0.00 | 0.00 | N.A. | 79,684.89 | N.A. |
| Uintah County | 120,475.41 | 125,753.04 | 4.38% | 127,815.26 | 1.64% |
| Utah County | 1,386,522.55 | 1,454,124.03 | 4.88% | 1,619,842.13 | 11.40% |
| Wasatch County | 67,636.04 | 114,880.70 | 69.85% | 111,862.81 | -2.63% |
| Washington County | 443,959.47 | 503,321.24 | 13.37% | 550,050.49 | 9.28% |
| Weber County | <u>1,040,084.80</u> | <u>1,101,272.23</u> | 5.88% | <u>1,220,361.22</u> | 10.81% |
| <i>TOTAL</i> | <i>10,733,208.42</i> | <i>12,445,307.66</i> | <i>15.95%</i> | <i>13,837,866.20</i> | <i>11.19%</i> |

Short-Term Leasing Tax

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|-------------------------|----------------------------|----------------------------|------------------------|----------------------------|------------------------|
| Salt Lake County | 2,076,039.79 | 2,048,532.05 | -1.33% | 2,705,167.92 | 32.05% |
| Uintah County | <u>1,142.15</u> | <u>6,119.54</u> | 435.79% | <u>3,394.52</u> | -44.53% |
| <i>TOTAL</i> | <i>2,077,181.94</i> | <i>2,054,651.59</i> | <i>-1.08%</i> | <i>2,708,562.44</i> | <i>31.83%</i> |

Tourism Transient Room Tax

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|-------------------------|-------------------------|--------------------------|------------------------|--------------------------|------------------------|
| Salt Lake County | <u>0.00</u> | <u>636,517.38</u> | N.A. | <u>874,379.95</u> | 37.37% |
| <i>TOTAL</i> | <i>0.00</i> | <i>636,517.38</i> | <i>N.A.</i> | <i>874,379.95</i> | <i>37.37%</i> |

*The Fiscal Year Revenue amounts listed on page 57 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Tourism, Recreation, Cultural and Convention Facilities Tax amounts are based on the actual cash payouts made during the fiscal period.

Tax Rate

The Oil and Gas Severance Tax is applicable to the extractors of oil, gas and other hydrocarbonic substances, and is based on the value at the well of oil and gas production. Prior to January 1, 1992, the tax rate was 4 percent. Beginning January 1, 1992, the severance tax rate for oil is:

- 3 percent of the value up to and including the first \$13 per barrel for oil; and
- 5 percent of the value from \$13.01 and above per barrel for oil.

Beginning January 1, 1992, the severance tax rate for natural gas is:

- 3 percent of the value up to and including the first \$1.50 per MCF for gas; and,
- 5 percent of the value from \$1.51 and above per MCF for gas.

Beginning January 1, 1992, the severance tax rate for natural gas liquids is 4 percent of the taxable value for natural gas liquids.

The following are exempt from the tax:

- royalties paid on production from federal, state and Indian lands;
- the first \$50,000 annually in gross value of each well or wells;
- stripper wells, unless the exemption prevents the severance tax from being treated as a deduction for federal tax purposes;
- the first 12 months of production for wildcat wells started after January 1, 1990; or
- the first six months of production for development wells started after January 1, 1990.

In addition, Utah provides a 20 percent tax credit for a workover or recompletion of a well. The tax credit may not exceed \$50,000 per well during each calendar year through December 31, 1994; beginning January 1, 1995, the tax credit may not exceed \$30,000 per well.

Fiscal Year Revenue

| | |
|------|------------|
| 1986 | 42,773,457 |
| 1987 | 20,793,051 |
| 1988 | 25,512,592 |
| 1989 | 23,198,512 |
| 1990 | 24,706,671 |
| 1991 | 23,763,883 |
| 1992 | 11,746,794 |
| 1993 | 12,228,935 |
| 1994 | 12,756,037 |
| 1995 | 12,984,375 |

Disposition of Revenue

General Fund

TRANSIENT ROOM TAX

Tax Rate

The Transient Room Tax is applied to the rental charge for any suite, room or rooms, in a motel, hotel, motor court, inn or similar public accommodation for fewer than 30 consecutive days. This tax is in addition to the applicable sales tax. The Tax Commission acts as agent for the counties, but 1990 legislation allows counties to elect to collect the tax themselves.

The tax rate is levied up to 3 percent of the rental charge as fixed by county ordinance. Currently, the tax rate is 3 percent in all counties.

Disposition of Revenue

The tax is distributed to the 29 respective Utah counties.

Fiscal Year Revenue*

| | |
|------|---------------------------|
| 1986 | 5,425,932 ^r |
| 1987 | 5,124,968 ^r |
| 1988 | 6,003,309 ^r |
| 1989 | 6,699,420 ^r |
| 1990 | 6,852,411 ^r |
| 1991 | 8,266,512 ^r |
| 1992 | 8,169,169 ¹ |
| 1993 | 10,051,735 ¹ |
| 1994 | 10,826,711 ^{1,r} |
| 1995 | 12,638,584 ¹ |

^r Revised

¹ Figures represent actual collections, less 1.5 percent administrative fee collected by the Tax Commission.

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Transient Room Tax amounts listed on page 64 are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission FY 95 Annual Report

TRANSIENT ROOM TAX

Annual Gross Taxable Room Rents by County Calendar Years 1990-94

| <u>County</u> | <u>1990</u> | <u>1991</u> | <u>1992</u> | <u>1993</u> | <u>1994</u> | <u>% Change 1993-94</u> |
|---------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------------|
| Beaver | 2,013,023 | 2,407,885 | 2,548,932 | 2,544,815 | 2,421,967 | 4.8% |
| Box Elder | 1,105,697 | 2,335,963 | 645,670 | 1,612,391 | 1,688,863 | 4.7% |
| Cache | 2,926,981 | 3,004,362 | 3,738,345 | 3,531,490 | 4,449,428 | 26.0% |
| Carbon | 1,520,227 | 2,383,656 | 2,551,048 | 2,702,520 | 2,746,242 | 1.6% |
| Daggett | 729,887 | 763,323 | 786,007 | 897,991 | 1,022,561 | 13.9% |
| Davis | 2,970,519 | 4,124,787 | 4,785,070 | 5,640,443 | 7,342,701 | 30.2% |
| Duchesne | 361,700 | 407,527 | 404,538 | 525,847 | 450,509 | -14.3% |
| Emery | 605,313 | 624,832 | 801,559 | 1,245,441 | 1,546,360 | 24.2% |
| Garfield | 7,260,123 | 8,976,972 | 8,973,644 | 9,798,411 | 13,048,603 | 33.2% |
| Grand | 9,527,958 | 10,854,711 | 13,770,675 | 16,317,422 | 17,491,753 | 7.2% |
| Iron | 7,877,653 | 9,917,109 | 10,646,521 | 11,161,092 | 11,978,934 | 7.3% |
| Juab | 1,049,546 | 1,195,123 | 1,264,738 | 1,371,756 | 1,476,859 | 7.7% |
| Kane | 4,207,395 | 6,146,524 | 6,946,402 | 7,099,491 | 7,058,558 | -0.6% |
| Millard | 1,804,719 | 1,935,921 | 1,967,317 | 2,007,378 | 1,798,341 | -10.4% |
| Morgan | 18,851 | 24,321 | 24,468 | 31,544 | 36,431 | 15.5% |
| Piute | 58,427 | 60,753 | 66,522 | 89,793 | 981,16 | 9.3% |
| Rich | 594,818 | 595,686 | 848,113 | 522,086 | 800,137 | 53.3% |
| Salt Lake | 116,590,783 | 131,454,469 | 136,806,106 | 162,464,435 | 191,224,625 | 17.7% |
| San Juan | 4,233,749 | 4,570,286 | 5,119,946 | 6,497,397 | 6,937,032 | 6.8% |
| Sanpete | 525,350 | 505,989 | 638,457 | 634,180 | 682,056 | 7.5% |
| Sevier | 4,070,715 | 4,052,914 | 4,795,670 | 4,750,392 | 4,776,406 | 0.5% |
| Summit | 43,994,111 | 45,389,455 | 44,853,218 | 54,152,755 | 56,179,282 | 3.7% |
| Tooele | 3,045,922 | 3,164,743 | 3,438,568 | 3,758,400 | 4,259,218 | 13.3% |
| Uintah | 3,185,944 | 3,186,123 | 3,559,407 | 3,665,529 | 3,731,009 | 1.8% |
| Utah | 10,997,824 | 13,932,311 | 13,923,177 | 17,722,818 | 18,665,825 | 5.3% |
| Wasatch | 1,894,236 | 2,168,381 | 2,397,029 | 2,722,427 | 3,268,750 | 20.1% |
| Washington | 17,007,008 | 20,097,158 | 22,974,262 | 27,262,092 | 25,086,218 | -8.0% |
| Wayne | 628,452 | 907,523 | 1,234,111 | 1,619,584 | 1,727,366 | 6.7% |
| Weber | 10,210,151 | 10,301,520 | 12,386,447 | 12,282,596 | 13,348,192 | 8.7% |
| Total | 261,017,079 | 295,490,324 | 312,895,967 | 364,632,516 | 405,342,342 | 11.2% |

Gross taxable room rents = gross tax revenue
transient room tax rate

Source: "Calendar Year 1994 Hotel Sales, Room Rents, Transient Room Taxes and Tourism Taxes in Utah," Utah State Tax Commission Economic & Statistical Unit, May 1995, Research Publication 95-16. Actual distribution (cash basis method of accounting)

TRANSIENT ROOM TAX

Comparison of Gross Taxable Room Rents with Gross Taxable Sales 1980-1992

| <i>Quarter</i> | <i>Gross Taxable Sales - Hotels /Other Lodging</i> | <i>Gross Taxable Room Rents</i> | <i>Total Other*</i> |
|-------------------|--|-------------------------------------|-------------------------|
| 1980.1 | \$25,685,231 | \$ 35,961,421 | \$ 10,276,190 |
| 1980.2 | 24,164,444 | 34,736,800 | 10,572,356 |
| 1980.3 | 28,808,983 | 40,75,333 | 11,946,350 |
| 1980.4 | 21,310,162 | 32,087,557 | 10,777,394 |
| 1981.1 | 27,244,086 | 39,672,172 | 12,428,086 |
| 1981.2 | 28,754,992 | 42,157,441 | 13,402,449 |
| 1981.3 | 34,425,658 | 49,067,545 | 14,641,887 |
| 1981.4 | 22,848,439 | 33,806,401 | 10,957,962 |
| 1982.1 | 31,718,003 | 47,740,485 | 16,022,482 |
| 1982.2 | 31,206,651 | 46,511,011 | 15,304,360 |
| 1982.3 | 36,167,452 | 53,026,884 | 16,859,432 |
| 1982.4 | 25,694,811 | 40,666,865 | 14,972,054 |
| 1983.1 | 38,466,407 | 44,182,215 | 5,715,808 |
| 1983.2 | 35,510,962 | 47,985,881 | 12,474,919 |
| 1983.3 | 37,007,296 | 48,083,684 | 11,076,388 |
| 1983.4 | 29,744,211 | 42,469,926 | 12,725,715 |
| 1984.1 | 42,477,934 | 48,769,521 | 6,291,587 |
| 1984.2 | 37,073,554 | 48,749,446 | 11,675,892 |
| 1984.3 | 47,493,582 | 56,838,519 | 9,344,937 |
| 1985.1 | 49,196,819 | 57,274,731 | 8,077,912 |
| 1985.2 | 38,629,747 | 50,532,241 | 11,902,494 |
| 1985.3 | 44,603,623 | 61,336,525 | 16,732,902 |
| 1985.4 | 32,850,060 | 45,316,014 | 12,465,954 |
| 1986.1 | 53,956,488 | 57,188,955 | 3,232,467 |
| 1986.2 | 41,074,651 | 52,164,703 | 11,090,052 |
| 1986.3 | 44,748,722 | 59,933,491 | 15,184,769 |
| 1986.4 | 36,061,355 | 39,685,680 | 3,624,325 |
| 1987.1 | 57,762,046 | 56,490,864 | (1,271,182) |
| 1987.2 | 41,712,529 | 57,368,252 | 15,655,723 |
| 1987.3 | 55,165,818 | 67,918,202 | 12,752,384 |
| 1987.4 | 42,320,217 | 57,077,768 | 14,757,551 |
| 1988.1 | 66,352,734 | 70,363,570 | 4,010,836 |
| 1988.2 | 49,033,133 | 62,064,716 | 13,031,583 |
| 1988.3 | 53,756,300 | 71,689,262 | 17,932,962 |
| 1988.4 | 51,545,527 | 64,315,542 | 12,770,015 |
| 1989.1 | 76,614,785 | 89,137,813 | 12,523,028 |
| 1989.2 | 52,278,735 | 77,321,058 | 25,042,323 |
| 1989.3 | 61,857,658 | 91,638,319 | 29,780,661 |
| 1989.4 | 50,207,918 | 65,896,232 | 15,688,314 |
| 1990.1 | 84,886,287 | 75,348,768 ^r | (9,517,519) |
| 1990.2 | 58,877,252 | 76,346,944 ^r | 17,469,962 |
| 1990.3 | 64,188,016 | 90,427,701 ^r | 26,239,685 |
| 1990.4 | 53,085,524 | 65,322,626 ^r | 12,237,102 |
| 1991.1 | 95,719,320 | 86,512,375 | (9,206,945) |
| 1991.2 | 65,664,489 | 85,713,060 | 20,048,571 |
| 1991.3 | 75,877,594 | 108,245,963 | 32,368,369 |
| 1991.4 | 58,228,922 | 70,983,723 | 12,754,801 |
| 1992 ¹ | 372,820,708 | 312,895,967 | 59,924,741 |
| 1993 ¹ | 400,299,194 | 364,632,516 | 35,666,678 |
| 1994 ¹ | 423,186,581 | 405,342,343 | 17,844,238 |

¹ Utah began monthly collection of sales-based taxes in 1992 and quarterly figures thereafter were not comparable.

*"Total Other" includes all gross taxable hotel sales, except room rentals

^r revised

Distribution of Transient Room Tax to Counties* ***Fiscal Years 1992-1993, 1993-1994 and 1994-95***

Net Distribution After Administrative Costs

| <i>County</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|----------------------|-----------------------------|-----------------------------|------------------------|-----------------------------|------------------------|
| Beaver County | 74,315.70 | 77,860.23 | 4.77% | 74,787.48 | -3.95% |
| Box Elder County | 19,495.94 | 47,207.37 | 142.14% | 52,870.16 | 12.00% |
| Cache County | 117,057.73 | 103,690.87 | -11.42% | 138,565.59 | 33.63% |
| Carbon County | 78,073.68 | 76,545.15 | -1.96% | 81,794.59 | 6.86% |
| Daggett County | 25,282.90 | 26,663.04 | 5.46% | 31,526.66 | 18.24% |
| Davis County | 173,666.61 | 175,074.29 | 0.81% | 221,150.65 | 26.32% |
| Duchesne County | 12,774.35 | 14,911.06 | 16.73% | 14,777.04 | -0.90% |
| Emery County | 24,014.43 | 37,292.13 | 55.29% | 52,704.00 | 41.33% |
| Garfield County | 277,541.29 | 315,825.54 | 13.79% | 360,030.63 | 14.00% |
| Grand County | 431,697.77 | 485,992.43 | 12.58% | 527,659.42 | 8.57% |
| Iron County | 326,055.14 | 324,420.42 | -0.50% | 362,773.88 | 11.82% |
| Juab County | 37,919.82 | 40,654.66 | 7.21% | 43,755.85 | 7.63% |
| Kane County | 207,740.00 | 207,600.07 | -0.07% | 219,293.39 | 5.63% |
| Millard County | 57,825.77 | 57,841.47 | 0.03% | 57,523.57 | -0.55% |
| Morgan County | 753.05 | 928.82 | 23.34% | 1,158.00 | 24.67% |
| Piute County | 2,086.25 | 2,540.77 | 21.79% | 3,040.08 | 19.65% |
| Rich County | 23,770.97 | 18,075.63 | -23.96% | 21,352.22 | 18.13% |
| Salt Lake County | 4,569,511.60 | 4,267,126.58 | -6.62% | 5,246,584.94 | 22.95% |
| San Juan County | 108,923.29 | 171,431.49 | 57.39% | 201,172.63 | 17.35% |
| Sanpete County | 19,708.42 | 18,056.11 | -8.38% | 21,052.79 | 16.60% |
| Sevier County | 142,908.74 | 139,147.73 | -2.63% | 145,091.47 | 4.27% |
| Summit County | 1,557,702.76 | 1,632,466.51 | 4.80% | 1,774,307.75 | 8.69% |
| Tooele County | 53,963.52 | 55,340.16 | 2.55% | 113,094.38 | 104.36% |
| Uintah County | 115,356.25 | 100,781.05 | -12.63% | 114,047.62 | 13.16% |
| Utah County | 487,689.37 | 509,191.36 | 4.41% | 579,639.07 | 13.84% |
| Wasatch County | 74,252.54 | 81,838.84 | 10.22% | 99,279.18 | 21.31% |
| Washington County | 723,646.57 | 747,958.35 | 3.36% | 811,983.68 | 8.56% |
| Wayne County | 36,737.00 | 49,178.48 | 33.87% | 51,001.69 | 3.71% |
| Weber County | <u>381,997.69</u> | <u>368,400.85</u> | -3.56% | <u>413,525.63</u> | 12.25% |
| <i>TOTAL</i> | <i>10,162,469.15</i> | <i>10,154,041.46</i> | <i>-0.08%</i> | <i>11,835,544.04</i> | <i>16.56%</i> |

*The Fiscal Year Revenue amounts listed on page 61 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Transient Room Tax amounts are based on the actual cash payouts made during the fiscal period.

Tax Rate

The Wine and Liquor Tax is applied at the rate of 13 percent on the retail sale of all wines and liquors sold by the Utah Department of Alcoholic Beverage Control, which controls the sale of all liquor and wine in the state.

Fiscal Year Revenue

Disposition of Revenue

Restricted to the School Lunch Program in the Uniform School Fund.

| | |
|------|------------------------|
| 1986 | 8,781,328 |
| 1987 | 9,236,521 |
| 1988 | 8,738,042 |
| 1989 | 8,120,840 |
| 1990 | 8,279,687 |
| 1991 | 8,473,049 |
| 1992 | 8,609,612 |
| 1993 | 8,844,599 ^r |
| 1994 | 9,228,727 |
| 1995 | 9,399,477 |

^r revised

Tax Rate

The Beer Tax is \$11 (effective July 1, 1983, previously \$4.12) per 31-gallon barrel of beer; bottled and canned beer are converted to barrel equivalents on returns. Distributor licensing is under the jurisdiction of the Department of Alcoholic Beverage Control. Retail licenses are issued by local jurisdictions.

This tax applies to all beer imported or manufactured for sale, use or distribution in Utah. Monthly reports are required of every brewer, wholesaler or distributor manufacturing or importing beer.

Fiscal Year Revenue

| | |
|------|-----------|
| 1986 | 7,918,330 |
| 1987 | 8,042,814 |
| 1988 | 7,559,416 |
| 1989 | 7,640,817 |
| 1990 | 7,926,214 |
| 1991 | 7,743,017 |
| 1992 | 8,480,707 |
| 1993 | 8,515,351 |
| 1994 | 8,774,763 |
| 1995 | 9,166,556 |

Disposition of Revenue

General Fund

MINING SEVERANCE TAX

Tax Rate

The Mining Severance Tax is 2.6 percent of the taxable value of products of metalliferous mines and metalliferous claims. The rate was increased from 1 percent as of January 1, 1988, but the tax base was reduced to collect approximately the same amount of revenue. There is a \$50,000 annual exemption.

The taxable value differs according to the type of mineral:

- 1) *Beryllium*: Taxable value equals 20 percent of gross proceeds
- 2) *All other minerals*: Taxable value equals 30 percent of gross proceeds
- 3) *All metalliferous minerals shipped out of state in the form of ore*: Taxable value equals 80 percent of gross proceeds

This is applicable to the extractors of gold, silver, copper, lead, iron, zinc, tungsten, uranium, vanadium and other metalliferous minerals.

Fiscal Year Revenue

| | |
|------|-----------|
| 1986 | 1,023,523 |
| 1987 | 754,591 |
| 1988 | 3,643,336 |
| 1989 | 4,935,555 |
| 1990 | 5,389,113 |
| 1991 | 7,252,524 |
| 1992 | 6,413,406 |
| 1993 | 7,037,894 |
| 1994 | 6,116,475 |
| 1995 | 8,419,283 |

Disposition of Revenue

General Fund

Note: Prior to 1988, this tax was known as the Mine Occupation Tax and included oil and gas as well as nonfuel minerals in a single tax. The Utah State Legislature in its 1988 General Session separated this tax into two separate taxes: Mining Severance Tax and Oil and Gas Severance Tax.

Surcharge Rate

An Environmental Surcharge of one-half cent per gallon is imposed on all petroleum that is sold, used or received for sale or use in Utah. Refunds may be claimed by the consumer for fees imposed on petroleum delivered to a storage tank that is not underground, unless the petroleum is being held for subsequent retail sale. However, the surcharge will be applied if a tank is deemed exempt from the surcharge, but becomes eligible for payments from the Petroleum Storage Tank Fund.

Fiscal Year Revenue

Disposition of Revenue

The Petroleum Storage Tank Fund, administered by the Solid and Hazardous Waste Control Board.

Solid and Hazardous Waste Control Board will take abatement action to limit, reduce, mitigate or eliminate a release or damage caused by the release from an underground storage tank or petroleum storage tank.

| | |
|------|-----------|
| 1991 | 5,599,042 |
| 1992 | 5,449,924 |
| 1993 | 5,870,668 |
| 1994 | 6,173,219 |
| 1995 | 6,891,217 |

Tax Rate

The Aviation Fuel Tax is 4 cents per gallon on the sale or use of gasoline or special fuel sold at airports for airplane use.

Disposition of Revenue

Transportation Fund

Seventy-five percent of the amount allocated to the Aeronautics Restricted Revenue Account is expended at the airport where the fuel is sold. The remaining 25 percent may be expended as the Aeronautical Division of the State Department of Transportation may determine.

Fiscal Year Revenue

| | |
|------|-----------|
| 1986 | 5,123,226 |
| 1987 | 5,957,103 |
| 1988 | 5,802,908 |
| 1989 | 6,976,138 |
| 1990 | 6,503,552 |
| 1991 | 6,997,725 |
| 1992 | 6,584,297 |
| 1993 | 7,157,623 |
| 1994 | 6,679,436 |
| 1995 | 6,682,411 |

Utah State Tax Commission FY 95 Annual Report

PROPORTIONAL REGISTRATION FEE

Fee Rate

Annual registration fees are computed for Proportional Registration according to the applicant's prorate percentage. The prorate percentage is a fraction: the numerator is an amount equal to the fleet mileage traveled in Utah and the denominator is the total miles operated by the fleet in all jurisdictions. The cab card fee for tractors or trailers is \$3.

Any resident or nonresident may proportionally register and license each fleet for operation in Utah. A "fleet" consists of one or more commercial vehicles which supply motive power and contain a compartment for the driver, as well as not less than 10 commercial vehicles which are trailers or semitrailers. Vehicles that exclusively travel in Utah are not included in any application for proportional registration.

Fiscal Year Revenue

Disposition of Revenue

Transportation Fund

| | |
|------|------------------------|
| 1986 | 4,331,801 |
| 1987 | 4,004,009 |
| 1988 | 4,117,914 |
| 1989 | 4,345,542 |
| 1990 | 5,177,409 |
| 1991 | 4,848,892 |
| 1992 | 5,010,260 |
| 1993 | 5,956,575 ^r |
| 1994 | 5,950,390 |
| 1995 | 6,660,883 |

Tax Rate

The Gross Receipts Tax is an in-lieu tax imposed on the gross receipts of corporations, other than eleemosynary, religious or charitable institutions, operating in the State of Utah, that are not otherwise required to pay income or franchise taxes to the state or declare dividends.

The tax was imposed as follows until December 31, 1994: on gross annual receipts not in excess of \$10 million, none; receipts in excess of \$10 million but not in excess of \$500 million, 0.625 percent; in excess of \$500 million, but not in excess of \$1 billion, 0.9375 percent; in excess of \$1 billion, 1.25 percent.

Beginning January 1, 1995, the above rates increased as follows: In excess of \$10 million but not in excess of \$500 million, 1.125 percent; in excess of \$500 million but not in excess of \$1 billion, 1.75 percent; in excess of \$1 billion, 2.3125 percent.

The above rates are increased or decreased by the Tax Commission in direct proportion to changes in the corporation Franchise Tax Rate.

Fiscal Year Revenue

| | |
|-------------|------------------|
| 1987 | 510,426 |
| 1988 | 4,497,770 |
| 1989 | 2,813,748 |
| 1990 | 4,172,166 |
| 1991 | 3,684,775 |
| 1992 | 3,576,802 |
| 1993 | 4,504,933 |
| 1994 | 4,128,441 |
| 1995 | 4,388,532 |

Disposition of Revenue

Uniform School Fund

Tax Rate

Proportionally registered vehicles based in a state other than Utah are not subject to county property taxes, but are subject to a Highway Use Tax. The tax is paid on the proportion of Utah highway use to total highway use, computed as follows:

1) Multiply the number of vehicles or combination of vehicles registered in each weight class by the equivalent tax figure from the following table:

Vehicle or Combination

| Registered Weight | Equivalent Tax |
|----------------------|----------------|
| 6,000 - 18,000 lbs. | \$100 |
| 18,001 - 34,000 lbs. | \$200 |
| 34,001 - 48,000 lbs. | \$300 |
| 48,001 - 64,000 lbs. | \$450 |
| 64,001 lbs. and more | \$600 |

2) Multiply the value for the total fleet determined above by the fraction computed for proportional registration of the applicant's fleet for the registration year.

Fiscal Year Revenue***Disposition of Revenue***

Transportation Fund

| | |
|------|-----------|
| 1986 | 2,171,022 |
| 1987 | 2,065,650 |
| 1988 | 2,239,766 |
| 1989 | 2,513,722 |
| 1990 | 2,944,579 |
| 1991 | 2,595,663 |
| 1992 | 2,852,264 |
| 1993 | 3,398,890 |
| 1994 | 3,094,509 |
| 1995 | 3,680,133 |

RESORT COMMUNITIES SALES TAX

Tax Rate

The Resort Communities Sales Tax may be levied by municipalities whose transient room capacity equals or exceeds their permanent population. Qualifying municipalities may impose a tax levy up to 1 percent of the purchase price on the same transaction that the state sales tax is applied.

In addition to exemptions provided under the state sales tax law, single-item sales exceeding \$2,500 are exempt from this tax. Retailers are liable for the tax collection. The Tax Commission acts as agent for local governmental units.

The Resort Communities Sales Tax has been adopted by Park City, Brian Head, and Springdale at 1 percent. Tropic adopted the tax at the full 1 percent effective May 1, 1994. The Town of Alta reduced its Resort Communities Sales Tax from 1 percent to 7/8 of 1 percent, effective October 1, 1992 and restored it to the full 1 percent effective July 1, 1994.

Disposition of Revenue

Revenues are distributed to the participating communities.

Fiscal Year Revenue*

| | |
|------|------------------------|
| 1986 | 1,150,584 ^r |
| 1987 | 1,366,658 ^r |
| 1988 | 1,556,413 ^r |
| 1989 | 1,243,240 ^r |
| 1990 | 1,659,993 ^r |
| 1991 | 2,448,835 ^r |
| 1992 | 2,183,536 ¹ |
| 1993 | 2,586,230 ^r |
| 1994 | 2,506,247 |
| 1995 | 3,183,933 |

^r revised

¹ figures represent actual collections, less 2.5 percent administrative fee collected by the Tax Commission.

*The Fiscal Year Revenue amounts are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Resort Communities Sales Tax amounts listed on page 82 are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission FY 95 Annual Report

RESORT COMMUNITIES SALES TAX

Distribution of Resort Communities Sales Tax* Fiscal Years 1992-1993, 1993-1994 and 1994-1995

Net Distribution After Administrative Costs

| <i>Community</i> | <i>1992-1993</i> | <i>1993-1994</i> | <i>% Change</i> | <i>1994-1995</i> | <i>% Change</i> |
|-------------------------|----------------------------|----------------------------|------------------------|----------------------------|------------------------|
| Tropic | 0.00 | 0.00 | N.A. | 26,601.67 | N.A. |
| Brian Head | 89,321.63 | 136,463.93 | 52.78% | 123,094.72 | -9.80% |
| Alta | 218,967.17 | 206,272.87 | -5.80% | 284,858.82 | 38.10% |
| Park City | 2,218,199.31 | 2,151,339.63 | -3.01% | 2,557,647.81 | 18.89% |
| Springdale | <u>103,804.69</u> | <u>112,345.46</u> | 8.23% | <u>127,071.55</u> | 13.11% |
| <i>TOTAL</i> | <i>2,630,292.80</i> | <i>2,606,421.89</i> | <i>-0.91%</i> | <i>3,119,274.57</i> | <i>19.68%</i> |

*The Fiscal Year Revenue amounts listed on page 81 are based on the amount of revenue earned during the fiscal period, whereas the Distribution of Resort Communities Sales Tax amounts are based on the actual cash payouts made during the fiscal period.

Utah State Tax Commission FY 95 Annual Report

OIL AND GAS CONSERVATION FEE

Fee Rate

The Oil and Gas Conservation Fee is 0.2 percent of the value at the well of oil, gas and natural gas liquids produced, saved and sold or transported from the site of production.

This tax applies to all interest owners in the well, as reported by the operator, working interest owner or first purchaser.

Disposition of Revenue

General Fund

Fiscal Year Collections

| | |
|------|------------------------|
| 1986 | 2,313,495 |
| 1987 | 1,232,911 |
| 1988 | 1,825,391 |
| 1989 | 1,064,730 |
| 1990 | 1,515,236 |
| 1991 | 1,440,823 |
| 1992 | 1,114,906 |
| 1993 | 1,077,270 ^r |
| 1994 | 988,123 |
| 1995 | 973,717 |

^r revised

Note. Following are bills, passed during the 1995 General Session of the Utah Legislature, addressing issues of taxation and motor vehicle law.

Income Tax

HB 20 Tax Incentives to Employ Persons with Disabilities (*J. Brent Haymond*)

Provides an income tax credit to employers of up to \$3,000 per each qualified disabled individual hired. The credit may be taken during the first two years of employment and carried forward two additional years if necessary.

Enacts 59-7-608, 59-10-109
Effective May 1, 1995

SB 24 Income Tax - Historic Preservation Credit (*David L. Buhler*)

Modifies the income tax historic preservation credit to require approval of qualifying rehabilitation work prior to completion of the project rather than in advance of the work.

Amends 59-7-109.5, 59-10-108.5
Effective May 1, 1995

SB 177 Income Tax on Estates or Trusts (*Lyle W. Hillyard*)

Amends the income tax law for estates and trusts.

Amends 59-10-103, 59-10-112, 59-10-117, 59-10-202, 59-10-204, 59-10-205, 59-10-206, 59-10-207, 59-10-209, 59-10-210; Enacts 59-10-201.1; Repeals 59-10-203, 59-10-208
Effective May 1, 1995

Corporate Franchise Tax

HB 139 Corporate Tax - Technical Amendments (*John L. Valentine*)

Deletes archaic language from the steam coal tax credit and moves the historic preservation credit within the code.

Amends 59-7-604; Enacts 59-7-608; Repeals 59-7-109.5; Repeals 59-7-109.5; 59-7-609; Repeals 59-7-109.5; 59-7-609; 59-7-608
Effective May 1, 1995

SB 159 Corporate Tax Amendments (*Lyle W. Hillyard*)

Imposes the state corporate income tax on homeowners' associations to the extent they are taxed for federal purposes and provides for various subtractions from unadjusted income and a carry-over for unused charitable contributions. The legislation also clarifies the taxation of real estate investment trusts, exemptions from penalty for estimated tax payments, and the timing of payments for unrelated business income. Retrospective operation to two different tax years is provided.

Amends 59-7-101, 59-7-102, 59-7-106, 59-7-109, 59-7-402, 59-7-504, 59-7-507, 59-7-701, 59-7-802, 59-7-803, 59-8-102, 59-10-117, 59-10-118, 59-10-126; Enacts 59-7-116.5
Effective May 1, 1995

Sales Tax

HB 88 Sales Tax - Basis for Vehicles (*Byron L. Harward*)

Provides that, in the case of a sale of a vehicle between private parties, the sales tax is based on the fair market value of the vehicle purchased if there is no written evidence of a sale value.

Amends 59-12-104
Effective May 1, 1995

HB 115 Sales Tax - Notification of Liability (*R. Mont Evans*)

Requires the State Tax Commission to notify sales tax license applicants of the responsibility of a business owner successor under Section 59-12-112, which provides that the successor must withhold a portion of the purchase price of a business until the previous owner produces a receipt from the commission showing that the sales taxes due have been remitted in full.

Utah State Tax Commission FY 95 Annual Report

1995 LEGISLATIVE SUMMARY

Amends 59-12-106
Effective May 1, 1995

HB 56 Sales Tax - Home Medical Equipment (*Gerry A. Adair*)
Exempts the purchase of qualified home medical equipment and supplies from sales tax. (Revenue and Taxation Interim Committee)

Amends 59-12-102, 59-12-104, 59-12-104.5
Effective July 1, 1995

HB 120 Sales Tax Authorized Carrier Exemption (*John L. Valentine*)
Exempts sales of motor vehicles, aircraft, and railroad rolling stock sold to, leased, or used by authorized carriers.

Amends 59-12-102, 59-12-104, 59-12-104.5
Effective July 1, 1995

HB 205 Sales Tax on Theaters (*Raymond W. Short*)
Excludes theaters, except dinner theaters, from the sales tax imposed by counties on restaurants for tourism promotion and the development of tourist recreation, cultural, and convention facilities.

Amends 59-12-602
Effective March 18, 1995

HB 274 Sales Tax on Construction Projects (*John W. Hickman*)
Provides that, beginning January 1, 1996, construction materials purchased by or on behalf of public elementary and secondary schools will be exempt from the sales tax.

Amends 59-12-104
Effective July 1, 1995

SB 17 Sales Tax - Treatment of Sale and Leaseback Financing (*George Mantes*)
Clarifies the treatment of sale-leaseback financing.

Amends 59-12-102
Effective July 1, 1995

SB 43 Agricultural Sales Tax Exemptions (*Lyle W. Hillyard*)

Clarifies that the sales tax exemption for sprays and insecticides applies to items used in production and not processing, limits the agricultural seasonal sales exemption to locally grown produce sold during the harvest season at locations where only qualifying produce is sold, and exempts all sales of hay. (Revenue and Taxation Interim Committee)

Amends 59-12-104
Effective July 1, 1995

SB 89 Sales Tax Exemption - Manufacturing (*Howard A. Stephenson*)

Modifies the penalty for failure to report the use of the sales tax exemptions for manufacturing and farming equipment. Instead of disallowing the exemption, the State Tax Commission will impose a penalty equal to 10% of the tax that would have been paid if the exemption had not applied.

Amends 59-12-105
Effective July 1, 1995

SB 105 Sales Tax - Manufacturing Exemption (*Howard A. Stephenson*)

Extends the sales tax exemption for manufacturing equipment used in new and expanding operations to include replacement equipment. The exemption for replacement equipment is phased in as follows: beginning July 1, 1996, 30% of the exemption will be allowed; beginning July 1, 1997, 60% of the exemption will be allowed; and beginning July 1, 1998, 100% of the exemption will be allowed.

Amends 59-12-104
Effective July 1, 1995

SB 273 Sales Tax Exemption on School Fund Raisers (*L. Steven Poulton*) Exempts sales by students of public and private schools, grades K through 12, for the purpose of raising funds to purchase school materials or equipment.

Amends 59-12-102, 59-12-104, 59-12-104.5
Effective July 1, 1995

SB 289 Sales Tax - Mobile Homes (*Lyle W. Hillyard*)
Exempts 45% of the sales price of any new mobile or manufactured home from the sales tax through July 1, 2000, and 100% of the sales price of a used mobile or manufactured home.

Amends 59-12-102, 59-12-104
Effective July 1, 1995

Property Tax

HB 143 Conservation Easements - Property Tax Rollback (*David Ure*)
Exempts farmland assessed under the Farmland Assessment Act from the rollback tax when it is placed into conservation easement and establishes procedures for taxation in the event a conservation easement is terminated. (Energy, Natural Resources, and Ag Interim Comm)

Amends 59-2-506
Effective January 1, 1996

HB 204 Property Tax - In-Lieu Fee Distribution (*Byron L. Harward*)
Clarifies that taxing entities are to follow the Utah State Constitution's directive to distribute revenue from the uniform fees in lieu of property tax on boats and motor vehicles in the same proportion as property taxes are distributed within the entity.

Amends 9-7-401, 59-2-405
Effective May 1, 1995

HB 258 Amendments to Property Tax (*Fred R. Hunsaker*)
Requires the legislature to establish "certified revenue levy" targets for education and the statewide portion of the Property Tax Valuation Agency Fund. The "certified revenue levy" allows for the collection of the previous year's revenues and for natural growth of the tax base. The legislature must publish a newspaper notice if it imposes a levy that exceeds the "certified revenue levy." In addition, the bill expands the powers and duties of the State Tax Commission by requiring the commission to issue factoring orders annually, if

necessary, to take corrective action against counties under certain circumstances, and charge implementation costs of factoring or corrective action to counties under certain circumstances. The bill expands the types of corrective action the commission may take. County assessors must annually certify compliance with certain statutory requirements, and counties that continue a levy previously used to pay off convention facility bonds must meet the notice and hearing provisions of truth in taxation. If a county fails to comply with the mandatory cyclical appraisal provisions, the State Auditor is required to withhold monies from the county under certain circumstances. Finally, the bill modifies the truth in taxation forms, and provides a form for the newspaper notice if the legislature exceeds the "certified revenue levy."

Amends 11-13-25, 17-41-101, 53A-17a-103, 53A-17a-135, 53A-17a-143, 59-1-210, 59-2-102, 59-2-303.1, 59-2-311, 59-2-321, 59-2-704, 59-2-906.1, 59-2-911, 59-2-918, 59-2-919, 59-2-924, 67-3-1;
Enacts 59-2-906.5, 59-2-926
Effective July 1, 1995

HB 284 Inventory Tax Exemption Amendments (*John L. Valentine*)
Exempts severed minerals held in storage for future sale as inventory from property tax.

Amends 59-2-201, 59-2-1114, 59-4-101
Effective May 1, 1995

SB 56 Property Tax - Residential Exemption (*Robert F. Montgomery*)
Raises the property tax exemption for primary residential property from 32% to 45%.

Amends 59-2-103
Effective May 1, 1995

SB 61 Reauthorization of Property Tax Task Force (*Robert F. Montgomery*)
Reauthorizes the Property Tax Task Force.

Repeals 59-2-106
Effective July 1, 1995

SB 122 Tax Clearance for Mobile Homes (*Lyle W. Hillyard*)

Provides that a mobile home may not be transported unless a tax clearance has been obtained from the county assessor showing that all property taxes have been paid.

Enacts 59-2-604
Effective May 1, 1995

SB 138 Tax Lien Sales (*Leonard M. Blackham*)

Requires tax clearances for certain properties and simplifies the tax lien process for delinquent parcels by eliminating preliminary tax sales to counties. Interest and cost provisions for delinquent taxes are clarified. County legislative bodies may grant retroactive adjustments or deferrals of property taxes under certain circumstances, and the withdrawal of property from tax sales is authorized.

Amends 10-9-804, 11-32-4, 17-27-804, 17A-3-225, 17A-3-325, 59-2-211, 59-2-1317, 59-2-1331, 59-2-1332.5, 59-2-1338, 59-2-1339, 59-2-1342, 59-2-1343, 59-2-1345, 59-2-1346, 59-2-1347, 59-2-1349, 59-2-1350, 59-2-1351, 59-2-1353; Enacts 59-2-1351.1, 59-2-1351.3, 59-2-1351.5; Repeals 59-2-1336, 59-2-1340, 59-2-1341, 59-2-1344
Effective May 1, 1995

SB 157 Uniform Fee on Tangible Personal Property (*Lyle W. Hillyard*)

Requires, as a condition of registration, that the uniform fee in lieu of property tax be paid for aircraft, boats, and motor vehicles brought into the state unless all property taxes or uniform fees imposed by the state of origin have been paid for the current year.

Amends 59-2-402, 59-2-405, 59-2-407
Effective July 1, 1995

SB 163 Delinquent Tax Seizure and Sale (*Lyle W. Hillyard*)

Authorizes county assessors to seize personal property on which a delinquent property tax or uniform fee exists at any time, rather than 30 days or less before sale of the property, to protect a county's interest in that property. The legislation also reduces the time

frames for notification and sale of mobile homes on which a delinquency exists.

Amends 59-2-1303
Effective May 1, 1995

SB 192 Property Tax - Assessment Amendments (*George Mantes*)

Requires taxpayers or counties contesting centrally assessed valuations to submit to the State Tax Commission a written statement setting forth the known facts and legal basis supporting a value different than the one assessed by the commission. The legislation also requires counties to provide an estimate of the fair market value of the property in question.

Amends 59-2-1007
Effective January 1, 1996

SB 254 Property Tax Rates and Minimum School Levy (*Leonard M. Blackham*)

Lowers the minimum school levy by \$90 million and fixes the dollar amount of property taxes to be raised from the minimum basic school levy, allowing the rate to float this year. The gross receipts tax rate on non-profit electrical utilities is raised and a new gross receipts tax on certain other electrical utilities is imposed. Both gross receipts tax changes are to offset property tax reductions. The legislation provides for the pass through of property tax reductions to other utilities to ratepayers and requires counties to inform taxpayers of the property tax reductions attributable to legislative action.

Amends 53A-17a-135, 59-2-908, 59-2-914, 59-2-919, 59-2-924, 59-2-1317, 59-7-605, 59-8-101, 59-8-103, 59-8-104, 59-8-105; Enacts 54-7-12.1, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106; Enacts 54-7-12.1, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106; 54-7-12.2; Enacts 54-7-12.1, 59-8a-101, 59-8a-102, 59-8a-103, 59-8a-104, 59-8a-105, 59-8a-106; 54-7-12.2; 54-7-12.1
Effective May 1, 1995

Motor Vehicle

HB 148 Vehicle License Plates for Firefighters (*Eli H. Anderson*)

Requires the Motor Vehicle Division to issue special group license plates to an applicant who is a currently employed or retired firefighter. Firefighter license plates are exempt from the \$50 original special group license plate application fee and the \$10 special group license plate application renewal fee.

Amends 41-1a-408, 41-1a-1211
Effective May 1, 1995

SB 45 Highway Patrol Retention of Penalty (*Wilford R. Black Jr*)

Clarifies that there is a \$200 minimum fine for not registering a vehicle in this state within 60 days of establishing residency. Provisions are repealed that directed 50% of the penalty to be retained by the law enforcement agency that cites the person and the remainder deposited in the General Fund.

Amends 41-1a-1303
Effective May 1, 1995

SB 67 Wildlife License Plates (*Joseph L. Hull*)

Allows contributors to the Division of Wildlife Resources to make their donation to the Motor Vehicle Division prior to obtaining or renewing a wildlife license plate.

Amends 41-1a-408, 41-1a-1201
Effective July 1, 1995

SB 263 Transfer of Motor Vehicle Title (*George Mantes*)

Repeals the provision that the transfer of a vehicle is not effective until the Motor Vehicle Division issues a new certificate of title and registration.

Repeals 41-1a-707
Effective May 1, 1995

HB 55 Motor Vehicle Customer Changes (*R. Mont Evans*)

Eliminates the option of having counties collect motor

vehicle uniform fees and renewal of registration fees and having the state collect all other motor vehicle fees. The governor is required to include revenues and expenditures for collecting the fees as part of the 1996-97 fiscal year budget.

Amends 59-2-406, 63-38-2
Effective July 1, 1995

HCR 1 Resolution Urging Use of Centennial Plates (*Jordan Tanner*) Encourages vehicle owners in the state to purchase centennial license plates to signify their commitment to and support of the statehood centennial.

Effective February 24, 1995

Motor Vehicle Enforcement

SB 40 Wholesale Vehicle Auctions (*George Mantes*)

Provides that a motor vehicle consigned to a wholesale auction and sold to a licensed dealer or dismantler is considered sold by the consignor to the auction and then sold by the auction to the dealer or dismantler. A wholesale motor vehicle auction may endorse certificates of title as the consignor's agent. The Motor Vehicle Enforcement Administrator may make rules allowing notice of sales of a motor vehicle to be on electronic or magnetic media.

Amends 41-3-102, 41-3-210, 41-3-301, 41-3-802
Effective May 1, 1995

Miscellaneous Tax Legislation

HB 6 Initial Tax Hearing (*Karen B. Smith*)

Replaces the term "settlement conference" with "initial hearing" to describe a taxpayer's meeting with a tax commissioner or administrative law judge at least 30 days before a formal hearing.

Amends 59-1-502.5
Effective May 1, 1995

Utah State Tax Commission FY 95 Annual Report

1995 LEGISLATIVE SUMMARY

SB 104 Tax Commission Rulemaking (*Howard A. Stephenson*) Changes the Tax Commission's authority to promulgate certain rules from mandatory to optional.

Amends 59-2-1114
Effective May 1, 1995

SB 38 Tax Review Commission Study - Taxation of Telecommunications (*Lyle W. Hillyard*)

Directs the Tax Review Commission to study the taxation and regulation of the telecommunications industry and present a preliminary report to the governor and the Revenue and Taxation Interim Committee by their November meeting. This legislation appropriates money for the hiring of a consultant to assist in the study. (Revenue and Taxation Interim Committee)

Amends 59-1-903
Effective May 1, 1995

HB 61 Tax Collection Fee (*Byron L. Harward*)
Reduces the State Tax Commission fee for administering the local sales tax from 2½% to 1½% of the amount of tax imposed. (Revenue and Taxation Interim Committee)

Amends 59-12-206, 59-12-704, 59-12-802
Effective July 1, 1995

HB 71 Severance Tax Penalties (*Shirley V. Jensen*)
Repeals duplicative penalty provisions which imposed interest on interest for underpayment of quarterly estimated and total severance taxes.

Amends 59-5-107, 59-5-207
Effective May 1, 1995

HB 210 Tax Payments (*Ron Bigelow*)
Amends provisions regarding annual returns for self-insurers, installment payments, and penalties.

Amends 35-1-53, 59-1-401, 59-9-104
Effective July 1, 1995

SB 162 Severance Tax Amendments (*Alarik Myrin*)

Creates the "Uintah Basin Revitalization Fund." The legislation determines that fund monies will be used for loans and grants to county agencies and the Ute Tribe for projects in areas affected by mineral resource development. Thirty-three percent of severance taxes on wells existing before July 1, 1995 and 80 percent of the severance taxes on wells beginning production on or after July 1, 1995 will be deposited in the fund. \$400,000 is appropriated to the fund for FY 1995-96. (Revenue and Taxation Interim Committee)

Amends 59-5-101, 59-5-104, 59-5-115, 63A-3-205;
Enacts 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108, 59-5-116;
Enacts 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108, 59-5-116; 9-10-101, 9-10-102, 9-10-103, 9-10-104, 9-10-105, 9-10-106, 9-10-107, 9-10-108; Enacts 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108, 59-5-116; 9-10-101, 9-10-102, 9-10-103, 9-10-104, 9-10-105, 9-10-106, 9-10-107, 9-10-108; 9-11-101, 9-11-102, 9-11-103, 9-11-104, 9-11-105, 9-11-106, 9-11-107, 9-11-108
Effective July 1, 1995

HB 377 Task Force on County Revenues (*Martin R. Stephens*)
Establishes the County Revenues Task Force, provides for its membership and duties, and directs the task force to study the overall revenue structure for counties, whether county revenues are adequately diversified. The task force will present its recommendations to the Revenue and Taxation and State and Local Affairs Interim Committees.

Effective March 14, 1995

Information was provided by the Office of Legislative Research and General Counsel.